

**Fill in this information to identify the case:**

United States Bankruptcy Court for the:

District of Delaware  
(State)Case number (*If known*): Chapter 11 Check if this is an amended filing**Official Form 201****Voluntary Petition for Non-Individuals Filing for Bankruptcy**

06/24

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name	<u>House Spirits Distillery LLC</u>		
2. All other names debtor used in the last 8 years	<u>Westward Whiskey</u>		
Include any assumed names, trade names, and <i>doing business as</i> names <hr/> <hr/> <hr/>			
3. Debtor's federal Employer Identification Number (EIN)	<u>2 7 - 4 6 5 2 0 6 9</u>		
4. Debtor's address	Principal place of business	Mailing address, if different from principal place of business	
<u>65 SE Washington Street</u> Number      Street <hr/>		Number      Street <hr/>	
<u>Portland</u> <u>OR</u> <u>97214</u> City              State      ZIP Code		P.O. Box <hr/>	
<u>Multnomah County</u> County		Location of principal assets, if different from principal place of business <hr/>	
		Number      Street <hr/>	
		City              State      ZIP Code <hr/>	
5. Debtor's website (URL) <u>www.westwardwhiskey.com</u>			

Debtor	House Spirits Distillery LLC		Case number (if known)
	Name		

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**6. Type of debtor**

Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))  
 Partnership (excluding LLP)  
 Other. Specify: \_\_\_\_\_

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**7. Describe debtor's business**

A. Check one:

Health Care Business (as defined in 11 U.S.C. § 101(27A))  
 Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))  
 Railroad (as defined in 11 U.S.C. § 101(44))  
 Stockbroker (as defined in 11 U.S.C. § 101(53A))  
 Commodity Broker (as defined in 11 U.S.C. § 101(6))  
 Clearing Bank (as defined in 11 U.S.C. § 781(3))  
 None of the above

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B. Check all that apply:

Tax-exempt entity (as described in 26 U.S.C. § 501)  
 Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3)  
 Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))

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C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

4 2 4 8

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**8. Under which chapter of the Bankruptcy Code is the debtor filing?**

Check one:

Chapter 7  
 Chapter 9  
 Chapter 11. Check all that apply:

Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$3,024,725 (amount subject to adjustment on 4/01/25 and every 3 years after that).  
 The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).  
 The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and it chooses to proceed under Subchapter V of Chapter 11.  
 A plan is being filed with this petition.  
 Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).  
 The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.  
 The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

Chapter 12

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**9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?**

If more than 2 cases, attach a separate list.

No  
 Yes. District \_\_\_\_\_ When \_\_\_\_\_ Case number \_\_\_\_\_  
 MM / DD / YYYY  
 District \_\_\_\_\_ When \_\_\_\_\_ Case number \_\_\_\_\_  
 MM / DD / YYYY

Debtor	<u>House Spirits Distillery LLC</u>		Case number ( <i>if known</i> ) _____	
	Name _____			
<b>10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?</b>		<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Debtor _____ Relationship _____ District _____ When _____ Case number, if known _____		
List all cases. If more than 1, attach a separate list.				
<b>11. Why is the case filed in <i>this district?</i></b>		<i>Check all that apply:</i> <input checked="" type="checkbox"/> Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.  <input type="checkbox"/> A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.		
<b>12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?</b>		<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.  <b>Why does the property need immediate attention? (Check all that apply.)</b> <input type="checkbox"/> It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety. What is the hazard? _____  <input type="checkbox"/> It needs to be physically secured or protected from the weather.  <input type="checkbox"/> It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).  <input type="checkbox"/> Other _____		
<b>Where is the property?</b> Number _____ Street _____  _____  City _____ State _____ ZIP Code _____				
<b>Is the property insured?</b> <input type="checkbox"/> No <input type="checkbox"/> Yes. Insurance agency _____  Contact name _____  Phone _____				
<b>Statistical and administrative information</b>				
<b>13. Debtor's estimation of available funds</b>		<i>Check one:</i> <input checked="" type="checkbox"/> Funds will be available for distribution to unsecured creditors. <input type="checkbox"/> After any administrative expenses are paid, no funds will be available for distribution to unsecured creditors.		
<b>14. Estimated number of creditors</b>		<input type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input checked="" type="checkbox"/> 200-999	<input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> More than 100,000

Debtor Name	House Spirits Distillery LLC			Case number (if known)
<b>15. Estimated assets</b>	<input type="checkbox"/> \$0-\$50,000 <input type="checkbox"/> \$50,001-\$100,000 <input type="checkbox"/> \$100,001-\$500,000 <input type="checkbox"/> \$500,001-\$1 million	<input checked="" type="checkbox"/> \$1,000,001-\$10 million <input type="checkbox"/> \$10,000,001-\$50 million <input type="checkbox"/> \$50,000,001-\$100 million <input type="checkbox"/> \$100,000,001-\$500 million	<input type="checkbox"/> \$500,000,001-\$1 billion <input type="checkbox"/> \$1,000,000,001-\$10 billion <input type="checkbox"/> \$10,000,000,001-\$50 billion <input type="checkbox"/> More than \$50 billion	
<b>16. Estimated liabilities</b>	<input type="checkbox"/> \$0-\$50,000 <input type="checkbox"/> \$50,001-\$100,000 <input type="checkbox"/> \$100,001-\$500,000 <input type="checkbox"/> \$500,001-\$1 million	<input checked="" type="checkbox"/> \$1,000,001-\$10 million <input type="checkbox"/> \$10,000,001-\$50 million <input type="checkbox"/> \$50,000,001-\$100 million <input type="checkbox"/> \$100,000,001-\$500 million	<input type="checkbox"/> \$500,000,001-\$1 billion <input type="checkbox"/> \$1,000,000,001-\$10 billion <input type="checkbox"/> \$10,000,000,001-\$50 billion <input type="checkbox"/> More than \$50 billion	

### Request for Relief, Declaration, and Signatures

**WARNING** -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature of authorized representative of debtor** The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 04/06/2025  
MM / DD / YYYY

/s/ Thomas Mooney \_\_\_\_\_ Thomas Mooney \_\_\_\_\_  
Signature of authorized representative of debtor Printed name

Title CEO \_\_\_\_\_

**18. Signature of attorney**  /s/ Joseph C. Barsalona II \_\_\_\_\_ Date 04/06/2025 \_\_\_\_\_  
Signature of attorney for debtor MM / DD / YYYY

Joseph C. Barsalona II \_\_\_\_\_  
Printed name

Pashman Stein Walder Hayden, P.C. \_\_\_\_\_  
Firm name

824 North Market Street, Suite 800 \_\_\_\_\_

Number Wilmington \_\_\_\_\_ Street DE \_\_\_\_\_  
City 19801 \_\_\_\_\_ ZIP Code

(302) 592-6496 \_\_\_\_\_ Email address jbarsalona@pashmanstein.com \_\_\_\_\_  
Contact phone

6102 \_\_\_\_\_ DE \_\_\_\_\_  
Bar number State

Fill in this information to Identify the case:

Debtor Name: House Spirits Distillery LLC (aka Westward Whiskey)

United States Bankruptcy Court for the: District of Delaware

Case Number (If known):

Check if this is an amended filing

## Official Form 204

### Chapter 11 or Chapter 9 Cases: Consolidated List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/15

A consolidated list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
1	WINE CO. DBA NW DISTRIBUTION 1745 OXFORD STREET SOUTHEAST 150 SALEM, OR 97302	CONTACT: CHIEF FINANCIAL OFFICER PHONE: 503-362-2212 SALES@NWDIST.COM	TRADE PAYABLE				\$101,000.00
2	TRAVELERS INSURANCE DEPT. 98476 PO BOX 660333 DALLAS, TX 75266-0333	CONTACT: DEBBIE COOK DEBBIE-COOK@LEAVITT.COM	INSURANCE				\$43,857.00
3	US TTB EXCISE TAX PO BOX 790353 ST. LOUIS, MO 63179-0353	CONTACT: CHIEF COUNSEL PHONE: 202-453-2000 FAX: 202-453-2979	EXCISE TAX				\$34,442.00
4	SPEAKEASY 4616 25TH AVE NE, 131 SEATTLE, WA 98105	CONTACT: CHIEF FINANCIAL OFFICER ACCOUNTING@SPEAKEASYC O.COM	TRADE PAYABLE				\$25,000.00
5	CIRE EQUITY 530 B STREET SUITE 2050 SAN DIEGO, CA 92101	CONTACT: CHIEF FINANCIAL OFFICER NOTICES@CIREEQUITY.COM	LEASE				\$14,200.00
6	PARKSTREET IMPORTS 1000 BRICKELL AVE 215 MIAMI, FL 33131	CONTACT: ACCOUNT MANAGER RGUERRERO@PARKSTREET.C OM	TRADE PAYABLE				\$13,500.00
7	SOUTHERN GLAZERS W&S 1600 N.W. 163RD STREET MIAMI, FL 33169	CONTACT: WAYNE E. CHAPLIN PHONE: 305-625-4171	TRADE PAYABLE	CUD			\$10,410.00

Debtor: House Spirits Distillery LLC (aka Westward Whiskey)

Case Number (if known):

Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
8 CH ROBISON 14701 CHARLSON ROAD P.O. BOX 9121 EDEN PRAIRIE, MN 55347	CONTACT: WYATT YOUNG, CHIEF EXECUTIVE OFFICER WYATT.YOUNG@CHROBINS ON.COM	TRADE PAYABLE				\$10,000.00
9 OREGON LIQUOR & CANNABIS COMMISSION PO BOX 22297 MILWAUKEE, OR 97269-2297	CONTACT: DIANA MARSHAL, FINANCIAL MANAGER PHONE: 503-872-5341 DIANA.MARSHALL@OREGON .GOV	TRADE PAYABLE				\$8,000.00
10 PROLOGIS 4380 S MACADAM AVE. 440 PORTLAND, OR 97239	CONTACT: KIM PHILLIPS, PROPERTY MANAGER PHONE: 503-276-7373 KPHILLIPS@PROLOGIS.COM	LEASE				\$6,216.60
11 NORTHWEST STAFFING RESOURCES, INC. 851 SW 6TH AVE STE 300 PORTLAND, OR 97204-1310	CONTACT: JEFF HALVERSON PHONE: 503-740-1830 JHALVERSON@NWSTAFFING .COM	TRADE PAYABLE				\$4,000.00
12 FEDEX PO BOX 7221 PASADENA, CA 91109-7321	CONTACT: CHIEF FINANCIAL OFFICER PHONE: 800-463-3339	TRADE PAYABLE				\$2,000.00
13 AMSTERDAM WAREHOUSE COMPANY SLEGO 1A 1046 BM AMSTERDAM NETHERLANDS	CONTACT: CHIEF FINANCIAL OFFICER PHONE: +31 20 308 1287 INFO@AMSTERDAMWAREHOUSE.COM	TRADE PAYABLE				\$1,500.00
14 BREAKTHRU BEVERAGE 2800 V STREET, NE, UNIT E WASHINGTON, DC 20018	CONTACT: WILL FULGHOM PHONE: 202-832-5600	TRADE PAYABLE				\$871.00
15						
16						
17						
18						
19						
20						

**RESOLUTIONS OF THE BOARD OF  
MANAGERS OF HOUSE SPIRITS DISTILLERY LLC**

**APRIL 4, 2025**

The undersigned, being a majority of the managers (the “Managers”) of House Spirits Distillery LLC, a Delaware limited liability company (the “Company”), acting at a meeting of the board of managers duly called and held on April 4, 2025, pursuant to Article 4 of the Second Amended and Restated Limited Liability Company Agreement Of House Spirits Distillery LLC, dated August 31, 2022 (the “Operating Agreement”), and the Delaware Limited Liability Company Act, as amended, at which a quorum was present pursuant to Article 4.11 of the Operating Agreement, hereby adopt and approve, the following resolutions:

**WHEREAS**, the Managers have reviewed and considered, among other things, the financial condition of the Company; and

**WHEREAS**, the Managers have received, reviewed, and considered the recommendations of the Company’s legal and other advisors as to the relative risks and benefits of pursuing a bankruptcy case under the provisions of subchapter V of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”);

**NOW, THEREFORE, BE IT RESOLVED**, that, with respect to the Company, the Managers have determined that it is desirable and in the best interests of the Company, its stockholders, creditors, and other interested parties that a voluntary petition (the “Petition”) be filed by the Company under the provisions of subchapter V of chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”); and be it

**FURTHER RESOLVED**, that Thomas Mooney, and any other duly appointed officer (or subcontractor acting as officer) of the Company (each, an “Authorized Person”), in each case, acting individually or jointly, be, and each hereby is, authorized, empowered, and directed, with full power of delegation, to negotiate, execute, verify, deliver, and file with the Bankruptcy Court, in the name and on behalf of the Company, and under its corporate seal or otherwise, all petitions, schedules, statements, motions, lists, applications, pleadings, papers, affidavits, declarations, orders, plans, and other documents (collectively, the “Chapter 11 Filings”), with such changes therein and additions thereto as any such Authorized Person may deem necessary, appropriate or advisable (the execution and delivery of any of the Chapter 11 Filings by any such Authorized Person with any changes thereto to be conclusive evidence that any such Authorized Person deemed such changes to meet such standard); and be it

**FURTHER RESOLVED**, that any Authorized Person, in each case, acting individually or jointly, be, and each hereby is, authorized, empowered, and directed, with full power of delegation, in the name and on behalf of the Company, to take and perform any and all further acts and deeds that such Authorized Person deems necessary, appropriate, or desirable in connection with the Company’s chapter 11 case (the “Chapter 11 Case”) or the Chapter 11 Filings, including, without limitation, (i) the payment of fees, expenses and taxes such Authorized Person deems

necessary, appropriate, or desirable, and (ii) negotiating, executing, delivering, performing and filing any and all additional documents, schedules, statements, lists, papers, agreements, certificates and/or instruments (or any amendments or modifications thereto) in connection with, or in furtherance of, the Chapter 11 Case with a view to the successful prosecution of the Chapter 11 Case (such acts to be conclusive evidence that such Authorized Person deemed the same to meet such standard); and be it

**FURTHER RESOLVED**, that the retention of the law firm of Pashman Stein Walder Hayden, P.C. (“Pashman Stein”), to represent the Company as bankruptcy counsel on the terms set forth in its engagement letter with the Company and to represent and assist the in preparing and filing the Petitions, the Chapter 11 Filings, and related forms, schedules, lists, statements and other papers or documents, is hereby approved, adopted, ratified and confirmed in all respects; and in connection therewith, any Authorized Person, and each of them, acting either individually or jointly, are hereby authorized, empowered, and directed, in the name and on behalf of the Company, to execute any appropriate retention agreements, pay appropriate retainers prior to and immediately upon the filing of the Chapter 11 Case, and cause to be filed an appropriate application for authority to retain the services of Pashman Stein; and be it

**FURTHER RESOLVED**, that the retention of Epiq Corporate Restructuring, LLC (“Epiq”) to act as the Company’s claims agent in the Chapter 11 Case on the terms set forth in its engagement letter with the Company and to assist the Company with, among other tasks, case filing, creditor notification and claims administration, is hereby approved, adopted, ratified and confirmed in all respects; and in connection therewith, any Authorized Person, and each of them, acting either individually or jointly, are hereby authorized, empowered, and directed, in the name and on behalf of the Company, to execute any appropriate retention agreements, pay appropriate retainers prior to and immediately upon the filing of the Chapter 11 Case, and cause to be filed an appropriate application for authority to retain the services of Epiq; and be it

**FURTHER RESOLVED**, that the Authorized Persons or any one of them be, and each hereby is, authorized and empowered to engage such further accountants, counsel, consultants or advisors and to do such other acts and things as may be determined to be necessary or appropriate by the Authorized Person or Authorized Persons so acting in order to fully effectuate the purpose and intent of the foregoing resolutions and to accomplish the transactions contemplated thereby, such determination to be conclusively evidenced by the retention or taking of any such action by such Authorized Person; and be it

**FURTHER RESOLVED**, that all of the acts and transactions relating to matters contemplated by the foregoing resolutions, which acts and transactions would have been authorized and approved by the foregoing resolutions except that such acts and transactions were taken prior to the adoption of such resolutions, be, and they hereby are, in all respects adopted, confirmed, approved, and ratified.

**IN WITNESS WHEREOF**, the undersigned, being a majority of the members of the board of Managers of House Spirits Distillery LLC, have adopted the foregoing resolutions as of the date first set forth above.

*/s/ Thomas Mooney*

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Thomas Mooney, Manager

*/s/ Luis Fernando Leal*

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Luis Fernando Leal, Manager

*/s/ Rodolfo Junco*

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Rodolfo Junco, Manager

Fill in this information to identify the case and this filing:

Debtor Name House Spirits Distillery LLC  
 United States Bankruptcy Court for the: \_\_\_\_\_ District of Delaware  
 (State)  
 Case number (If known): \_\_\_\_\_

## Official Form 202

### Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

**WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.**

#### Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets—Real and Personal Property (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G)
- Schedule H: Codebtors (Official Form 206H)
- Summary of Assets and Liabilities for Non-Individuals (Official Form 206Sum)
- Amended Schedule \_\_\_\_\_
- Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders (Official Form 204)
- Other document that requires a declaration Corporate Ownership Statement

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 04/06/2025  
 MM / DD / YYYY

**X** /s/ Thomas Mooney

Signature of individual signing on behalf of debtor

Thomas Mooney

Printed name

CEO

Position or relationship to debtor

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re  
 HOUSE SPIRITS DISTILLERY LLC,  
 Debtor.<sup>1</sup>

Chapter 11  
 Case No. 25- ( )  
 (Subchapter V)

**CORPORATE OWNERSHIP STATEMENT AND LIST OF EQUITY HOLDERS**

Pursuant to Rules 1007(a)(1), 1007(a)(3), and 7007.1 of the Federal Rules of Bankruptcy Procedure, the following are equity holders, other than governmental units, that directly or indirectly own 10% of more of any class of the Debtor's equity interests:

Name and last known address or place of business of holder	Percentage of Ownership
Liquor Investment LLC 801 Main Avenue Norwalk, CT 06851	100% Preferred Units 32.50% Class A Units
Astoria LLC 65 SE Washington Street Portland, Oregon 97214	66.53% Class A Units
Christian Krogstad [REDACTED]	33.196% Class B Units
Brooke Arthur [REDACTED]	16.598% Class B Units
Andrew Tice [REDACTED]	16.598% Class B Units
Kelly Woodcock [REDACTED]	16.598% Class B Units

<sup>1</sup> The last four digits of the Debtor's federal tax identification number are 2069. The Debtor's mailing address is 65 SE Washington Street, Portland, OR 97214.

Miles Munroe [REDACTED]	16.598% Class B Units
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**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re  
HOUSE SPIRITS DISTILLERY LLC,  
Debtor.<sup>1</sup>

Chapter 11  
Case No. 25- ( )  
(Subchapter V)

**VERIFICATION OF CREDITOR MATRIX**

I, the Chief Executive Officer of the company named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: April 6, 2025

/s/ Thomas Mooney

Thomas Mooney  
Chief Executive Officer

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<sup>1</sup> The last four digits of the Debtor's federal tax identification number are 2069. The Debtor's mailing address is 65 SE Washington Street, Portland, OR 97214.

1927 SMORES COMPANY  
1991 NORTHWEST UPSHUR STREET  
SUITE A  
PORTLAND, OR 97209

88 WALTER AVENUE, LLC  
C/O SCHNITZER PROPERTIES  
1620 SW TAYLOR, STE 300  
PORTLAND, OR 97205

88 WALTER AVENUE, LLC  
D/B/A BREAKTHRU BEVERAGE ARIZONA  
1430 SW BROADWAY, SUITE 100  
PORTLAND, OR 97201

88 WALTER AVENUE, LLC  
HARSCH INVESTMENT PROPERTIES, LLC  
1620 SW TAYLOR, STE 300  
PORTLAND, OR 97205

AAA METAL FABRICATION, INC.  
14305 SW MILLIKAN WAY  
BEAVERTON, OR 97005

ABBATOVY, THEA L.  
[ADDRESS REDACTED]

AGENCY 21 CONSULTING, LLC  
5999 BISCAYNE BOULEVARD  
MIAMI, FL 33137

AGENT99 PUBLIC RELATIONS PTY LTD  
STUDIO 14, 13-29 NICHOLS STREET  
SURRY HILLS, NSW 2010  
AUSTRALIA

AHLBACH, MATTHEW G  
[ADDRESS REDACTED]

AIG  
1271 AVENUE OF THE AMERICAS, 37TH  
FLOOR  
NEW YORK, NY 10020

ALBA WHISKY  
PO BOX 6135  
VERMONT SOUTH, VIC 3133  
AUSTRALIA

ALCOHOL AND TOBACCO TAX  
AND TRADE BUREAU (TTB)  
1310 G STREET NW, SUITE 400  
WASHINGTON, DC 20005

ALFORD, MIKEY DESHAWN  
[ADDRESS REDACTED]

ALLIANCE BEVERAGE DISTRIBUTING  
COMPANY  
1115 NORTH 47TH AVENUE  
PHOENIX, AZ 85043

ALLIANCE PACKAGING  
PO BOX 748075  
LOS ANGELES, CA 90074-8075

ALTMAN, JOSEPH D  
[ADDRESS REDACTED]

AMBER BEVERAGE AUSTRALIA  
8/30 PARK ROAD  
MULGRAVE, NSW 2756  
AUSTRALIA

AMERICAN RED CROSS  
25688 NETWORK PLACE  
CHICAGO, IL 60673-1256

AMSTERDAM FREIGHT COMPANY  
SLEGO 1A  
AMSTERDAM 1046 BM  
NETHERLAND

AMSTERDAM WAREHOUSE COMPANY  
CHIEF FINANCIAL OFFICER  
SLEGO 1A  
AMSTERDAM 1046 BM  
NETHERLANDS

AMTRUST NORTH AMERICAN  
PO BOX 6939  
CLEVELAND, OH 44101-1939

ANDERSON, TIFFANY A.  
[ADDRESS REDACTED]

ANDREW HARRISON CONSTRUCTION  
14823 SE LEE AVE  
PORTLAND, OR 97267

ANNE HUBATCH-VINTNER LLC  
2025 SOUTHEAST 7TH AVENUE  
PORTLAND, OR 97214

ANTON PAAR USA, INC.  
10215 TIMBER RIDGE DR  
ASHLAND, VA 23005

ANYROAD, INC.  
PO BOX 640  
SAN FRANCISCO, CA 94104-0640

ARCOS, VICKY  
[ADDRESS REDACTED]

ARES REAL ESTATE GROUP  
2000 AVENUE OF THE STARS, 12TH FLOOR  
ATTN: JAY GLAUBACH  
LOS ANGELES, CA 90067

ARTHUR, BROOKE  
[ADDRESS REDACTED]

ARTURO LITWAK  
[ADDRESS REDACTED]

BAGAVAGABONDS LLC  
1423 NEWPORT AVE  
LONG BEACH, CA 90804

BAMKO LLC  
11620 WILSHIRE BLVD  
SUITE 610  
LOS ANGELES, CA 90025

BARICH, AUSTIN A  
[ADDRESS REDACTED]

BARTS BOTTLES BV  
PORTSMUIDEN 13  
AMSTERDAM 1046 AH  
NETHERLAND

BASIC BENEFITS, LLC.  
PO BOX 88297  
MILWAUKEE, WI 53288-8297

BASIC FIRE PROTECTION, INC.  
8135 NE MLK  
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BASIK CHOCOLATES  
U1 139 CENTRAL AVE  
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BATCHLER, SHANE  
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BEAVERTON FARMERS MARKET  
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10-12 BREWERY ROAD  
LONDON N7 9NH  
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BERRY-YOUNG, CHEYENNE C  
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BEVERAGE DISTRIBUTORS COMPANY, LLC  
D/B/A BREAKTHRU BEVERAGE COLORADO  
390 CENTRAL PARK BOULEVARD  
DENVER, CO 80238

BEVERAGE MANAGEMENT OUTSOURCING  
CORP  
2955 NORTH BEACH ROAD  
A413  
ENGLEWOOD, FL 34223

BILL.COM  
13707 SW STE 100  
DRAPER, UT 84020

BLANK ROME  
ONE LOGAN SQUARE  
130 NORTH 18TH STREET  
PHILADELPHIA, PA 19103

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MESA, AZ 85205

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LOUISVILLE, KY 40206

BOWERY COLLECTIVE INC.  
9193 LAKE PRESTON  
BRISTOW, VA 20136

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BRANCH AND BARREL DESIGNS  
1755 NE LOTUS DR APT 2  
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4131 NORTH CENTRAL EXPRESSWAY  
DALLAS, TX 75204

BREAKSIDE BREWERY  
5821 SOUTHEAST INTERNATIONAL WAY  
MILWAUKIE, OR 97222

BREAKTHRU BEVERAGE ARIZONA  
1115 NORTH 47TH AVENUE  
PHOENIX, AZ 85043

BREAKTHRU BEVERAGE  
WILL FULGHOM  
2800 V STREET, NE, UNIT E  
WASHINGTON, DC 20018

BREW DR. KOMBUCHA  
19675 SOUTHWEST 129TH AVENUE  
TUALATIN, OR 97062

BRIGADE LLC  
296 NONOTUCK STREET  
3RD FLOOR  
NORTHAMPTON, MA 01062

BROWN, BRYAN  
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BROWN, MATTHEW  
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BULL IN CHINA  
4130 NORTHEAST CLEVELAND AVENUE  
PORTLAND, OR 97211

C.H. ROBINSON COMPANY  
14701 CHARLSON ROAD  
PO BOX 9121  
EDEN PRAIRIE, MN 55347

CALIFORNIA FRANCHISE TAX BOARD  
PO BOX 92840  
SACRAMENTO, CA 94240-0001

CALM.COM INC.  
PO BOX 103322  
PASADENA, CA 91189-3322

CAMP KESEM NATIONAL  
UNIVERSITY OF OREGON CHAPTER  
PO BOX 51194  
EUGENE, OR 97405

CAMP, ANGELA  
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CARBAJAL SCHUCK, RYAN  
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CARLY DIAZ PHOTOGRAPHY, LLC  
1706 NW 24TH AVE 10602  
PORTLAND, OR 97296

CCA OREGON  
13275 SOUTHWEST 31ST STREET  
LYNN BUERER  
BEAVERTON, OR 97008

CCL LABEL  
39819 TREASURY CENTER  
CHICAGO, IL 60697-9800

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CH ROBISON  
WYATT YOUNG, CHIEF EXECUTIVE OFFICER  
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EDEN PRAIRIE, MN 55347

CH20 INC.  
8820 OLD HYW 99 SE  
TUMWATER, WA 98501

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CHEMSTATION OF OREGON  
10655 SW AVERY STREET  
TUALATIN, OR 97062

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202B HILLS MILL ROAD  
WHITEHOUSE STATION, NJ 08889

CIGNA HEALTHCARE  
CIGNA HEALTHCARE  
C/O WELLS FARGO BANK  
DEPT 59  
DENVER, CO 80291

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PO BOX 631025  
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MILWAUKIE, OR 97222

CITY OF MILWAUKIE PUBLIC WORKS DEPT  
6101 SE JOHNSON CREEK BLVD.  
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CITY OF PORTLAND POLICE ALARM  
PO BOX 1867  
PORTLAND, OR 97207-1867

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CITY OF PORTLAND REVENUE DIVISION  
PO BOX 8038  
PORTLAND, OR 97207-8038

CITY OF PORTLAND  
MULTNOMAH COUNTY REVENUE DIVISION  
111 SW COLUMBIA ST  
SUITE 600  
PORTLAND, OR 97201

CITY OF PORTLAND  
MULTNOMAH COUNTY REVENUE DIVISION  
PO BOX 9250  
PORTLAND, OR 97207-9250

CITY OF ROSES MEDIA CO.  
PO BOX 10770  
WILLAMETTE WEEK  
PORTLAND, OR 97296

CITY OF TROUTDALE  
219 E HISTORIC COLUMBIA RIVER HWY  
TROUTDALE, OR 97060

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2051 KAEN RD, SUITE 367  
OREGON CITY, OR 97045

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PO BOX 6112  
CONCORD, CA 94524

CLACKAMAS FIRE DISTRICT 1  
11300 SE FULLER RD.  
MILWAUKIE, OR 97222

CLACKAMAS GARBAGE COMPANY INC.  
13203 SOUTHEAST 172ND AVENUE  
HAPPY VALLEY, OR 97086

CLARK&CAMPBELL LLC  
11345 WEST 67TH PLACE  
ARVADA, CO 80004

CLARK-JOHNSON, CHRISTOPHER  
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PO BOX 7089  
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COUNTRY MALT GROUP  
350 S. FIGUEROA STREET, SUITE 215  
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COW BELL LLC  
231 SOUTHEAST ALDER STREET  
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CREO CHOCOLATE, INC.  
122 NE BROADWAY  
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CREO INDUSTRIAL ARTS  
8329 216TH STREET SOUTHEAST  
WOODINVILLE, WA 98072

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DELWARE STATE TREASURY  
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DELTA AV  
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GRESHAM, OR 97030

DEPT OF CONSUMER AND BUSINESS  
SERVICES  
REVENUE SERVICES SECTION  
PO BOX 14610  
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DISTILL VENTURES NORTH AMERICA INC.  
DISTILL VENTURES NORTH AMERICA INC.  
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DISTILLERY BOTANICA  
25 PORTSMOTH ROAD  
CENTRAL COAST, NSW 2250  
AUSTRALIA

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DOMINIO IV , LLC  
11770 NORTHWEST FOX RIDGE ROAD  
MCMINNVILLE, OR 97128

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DYNAMIC HVAC, LLC  
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STE. F  
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EASTSIDE DISTILLING  
2321 NE ARGYLE ST, STE D  
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EC ELECTRIC  
2121 NORTHWEST THURMAN STREET  
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ECHELON PROTECTIVE SERVICES  
PO BOX 3821  
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ECOLAB  
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EMBURSE INC.  
PO BOX 780872  
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EMILYMISTELL  
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EUROFINS MICROBIOLOGY LABORATORIES,  
INC.  
PO BOX 1445  
CAROL STREAM, IL 60132

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EVOQUA WATER TECHNOLOGIES LLC  
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CHICAGO, IL 60673

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ATTN: DAVID BARRETT  
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CHIEF FINANCIAL OFFICER  
7900 LEGACY DRIVE  
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FEDEX  
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FIDELITY  
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STE 1000  
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FLEISSNER, JACK TRAVESS  
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FLYLORDS LLC  
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FOLIAGE SERVICES  
PO BOX 30387  
PORTLAND, OR 97294

FORCE, KANDICE  
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FOUNDRY 503 LLC  
4610 SOUTHEAST 83RD AVENUE  
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FRANCHISE TAX BOARD  
PO BOX 942857  
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FREDDY GUYS HAZELNUTS  
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12145 ELKINS RD  
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FRYSTAK, JORDAN ROBERT  
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1440 INNOVATIVE DRIVE, SUITE 400  
SAN DIEGO, CA 92154

GARY & BARBARA SANDERS  
3500 SOUTHEAST MCCARTNEY LANE  
MILWAUKIE, OR 97267

GATHER PUBLIC RELATIONS LLC  
PO BOX 1017  
HOLLIS, NH 03049

GILLIN, SHELBY PRYOR  
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GLAD, LIAM M.  
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GLICKMAN, ASHLEY M  
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GOOD CHANCE, LLC  
5630 SAND ROAD  
BELLINGHAM, WA 98226

GRAND CRU WINES SPIRITS INC.  
1040 BELTON MANSION  
MANILA 1006  
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GRAPPOS LLC  
18 TORREY PINE COURT  
SPARTANBURG, SC 29306

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GREAT WESTERN MALTING CO.  
PO BOX 51602  
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GS1 US, INC  
DEPT 781271  
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GUALA CLOSURES  
FREDERIC DE VANSSAY  
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GUEVARA, CARLA  
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Page 20 of 196  
HACHETTE BOOK GROUP  
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200 LUCIUS GORDON DRIVE  
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HAWTHORNE BOULEVARD BUSINESS ASS  
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HERO EVENTS GROUP, LLC  
305 WEST 103RD STREET  
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HNRY LIMITED  
PENNANT HILLS PARK TRAIL  
PENNANT HILLS, NSW 2120  
AUSTRALIA

HOLM MADE TOFFEE CO.  
PO BOX 22  
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SOUTHPORT, QLD 4215  
AUSTRALIA

ICONIC BEVERAGES AUSTRALIA PTY  
CHIRN LANE  
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OGDEN, UT 84201-0005

INTERNAL REVENUE SERVICE  
DEPARTMENT OF THE TREASURY  
OGDEN, UT 84201-0011

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362 RACE STREET  
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IRVINE & COMPANY LLC  
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JACLYN WOOD / THE WHISKY GIRL  
COLLECTION  
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JAMIESON, MARGO  
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JEFFERS, RANDY  
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JEFFREY MORGENTHALER, LLC  
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JOHN S. CONNOR INC  
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JRDN CREATIVE LLC  
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KOKO BLACK AUSTRALIA PTY LTD  
110 GAFFNEY STREET  
COBURG NORTH, VIC 3058  
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KROGSTAD AQUAVIT, LLC  
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LAVOIE, MARC-ANDRE  
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SUITE 110  
WAYNE, NJ 07470

LEAVITT GROUP NORTHWEST  
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AUBURN, WA 98002

LEAVITT GROUP NORTHWEST  
JEFF OLSEN  
1010 SE EVERETT MALL WAY  
SUITE 204  
EVERETT, WA 98208

LEAVITT GROUP NORTHWEST  
PO BOX 65770  
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LEISURE MEDIA 360 INC.  
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LEWIS, NICOLE CHRISTINE  
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LIONBERT LLC  
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HOLLYWOOD, FL 33026

LLOYD'S AMERICA, INC.  
280 PARK AVENUE  
EAST TOWER  
25TH FLOOR  
NEW YORK, NY 10017

LMC CONSULTING  
AFRODITEKADE 178B  
AMSTERDAM 1076DZ  
NETHERLAND

LMDW LA MAISON DU WHISKY  
8-11 RUE MARTRE  
CLICHY 92110  
FRANCE

LOCAL PLUMBING CO  
20833 SW OLDS PLACE  
SHERWOOD, OR 97140

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STE. 800 A€" BOX 5  
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17 CHESTER STREET  
CAMPERDOWN, NSW 2050  
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MERIDIAN, ID 83642

MARKEETBRAND (SMITH READ)  
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FAIRFAX, CA 94930

MARYLAND DIVISION OF UNEMPLOYMENT  
INSUR  
65 SE WASHINGTON STREET  
PORTLAND, OR 97214

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MCCARTHY, JOHN  
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MCDONALD, MITCHELL T.  
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MCMILLEN, ASH-LEE R  
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METLIFE SMALL BUSINESS CENTER  
PO BOX 804466  
KANSAS CITY, MO 64180-4466

METRO OVERHEAD DOOR  
2525 NORTHEAST COLUMBIA BOULEVARD  
PORTLAND, OR 97211

METROPOLITAN PRODUCTIONS, INC.  
2811 NORTHEAST 164TH STREET  
RIDGEFIELD, WA 98642

MILLENNIUM BUILDING SERVICES, INC  
5909 N CUTTER CIRCLE  
PORTLAND, OR 97217

MISSING SILO WINES  
11812 NE WORDEN HILL RD  
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MISSIONARY CHOCOLATES  
2712 NORTHEAST GLISAN STREET  
PORTLAND, OR 97232

MOELLER, MADELINE D  
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MONOCHROME MARKETING, LLC  
332 LEFFERTS AVENUE  
BROOKLYN, NY 11225

MONTES-CHAVEZ, RANDY  
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PORTLAND, OR 97202

MULTNOMAH COUNTY HEALTH DEPARTMENT  
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MULTNOMAH COUNTY OREGON  
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MURACO, ANTHONY  
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COMPANY  
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ENUMCLAW, WA 98022

NABC  
2900 S QUINCY STREET, SUITE 800  
ARLINGTON, NSW 2233  
AUSTRALIA

NARICH PTY LTD  
153 MACQUARIE STREET  
GRD FLOOR, 3 PARRAMATTA SQ  
PARRAMATTA, NSW 2150  
AUSTRALIA

NEXT LEVEL MARKETING  
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SUITE 201  
WESTPORT, CT 06880

NICKS WINE MERCHANTS  
10-12 JACKSON COURT  
DONCASTER EAST, VIC 3109  
AUSTRALIA

NORTH DRINKWARE  
62452 MCCLAIN DRIVE  
BEND, OR 97703

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BOILER & COMBUSTION SERVICE  
PO BOX 22919  
MILWAUKIE, OR 97269

NORTHWEST DISTRIBUTION  
1745 OXFORD STREET SOUTHEAST 150  
SALEM, OR 97302

NORTHWEST HANDLING SYSTEMS, INC.  
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NORTHWEST STAFFING RESOURCES, INC.  
JEFF HALVERSON  
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NYS WORKERS COMPENSATION BOARD  
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RM 331  
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ODYSSEY INTERNATIONAL SERVICES, INC.  
27888 NETWORK PLACE  
CHICAGO, IL 60673-1278

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HON. JEFFREY W. BULLOCK  
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DISTRICT OF DELAWARE  
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DIANA MARSHAL, FINANCIAL MANAGER  
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OREGON SPICE COMPANY  
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DEPARTMENT (OWRD)  
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A SALEM, OR 97301

OSI  
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PORTLAND, OR 97232

OX & PINE LLC  
3313 DRIP ROCK DRIVE  
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PACIFIC OFFICE AUTOMATION  
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1900 SW 4TH AVE  
FIRST FLOOR PORTLAND, OR 97201

PORTLAND BUREAU OF ENVIRONMENTAL  
SVC  
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PORTLAND DISPOSAL & RECYCLING, INC  
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PORTLAND, OR 97218-1195

PORTLAND DISTILLERY ROW  
PORTLAND DISTILLERY ROW  
2304 NW SAVIER ST  
PORTLAND, OR 97210

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6433 SE LAKE ROAD  
MILWUKIE, OR 97222

PORLAND METRO SHS TAX  
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PORTLAND, OR 97201

PORLAND SODA WORKS  
2021 SE 11TH AVE  
PORTLAND, OR 97214

PROCALIBER HOME IMPROVEMENT, LLC  
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PORLAND INDUSTRIAL OWNER LLC  
C/O SPECHT PROPERTIES, INC.  
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PORLAND INDUSTRIAL OWNER LLC  
5708 SOUTHEAST 136TH AVENUE  
2  
PORTLAND, OR 97236

PORLAND INTERNETWORKS  
532 SE CLAY ST  
PORTLAND, OR 97214

PORLAND PET FOOD COMPANY  
4784 SOUTHEAST 17TH AVENUE  
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SANDERSON FIRE PROTECTION, INC.  
1101 SE 3RD AVE.  
PORTLAND, OR 97214SCD CORPORATION  
1 BONAVENTURE DR  
GREENVILLE, SC 29615SCHNITZER PROPERTIES LLC  
PO BOX 4800  
UNIT 71  
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21010 WILDERNESS WAY  
BEND, OR 97702SCOTT LABORATORIES, INC.  
1480 CADIER LANE  
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469 BOULEVARD "BOTEVGRADSKO SHOSE"  
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PO BOX 660579  
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11390 SE LENORE ST.  
HAPPY VALLEY, OR 97086SIMPLE MODERN LIVING  
204 2ND STREET  
MORTON, WA 98356SIPWELL LIMITED  
1B ALBA BUSINESS PAVILLIONS  
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SALEM, OR 97302

WINECO, LLC  
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**HOUSE SPIRITS DISTILLERY**

<b>STATEMENT OF OPERATIONS</b>	<b>2024</b>	<b>2025</b>	<b>2025</b>
	<b>Annual</b>	<b>January</b>	<b>February</b>
Wholesale Gross Sales Whiskey	\$ 1,312,082	\$ 129,085	\$ 128,574
Price Discounts & Trade Support	(113,075)	(24,157)	(11,379)
Federal Excise Tax	(8,669)	(1,110)	(4,727)
<b>Wholesale, Net - Whiskey Sales</b>	<b>1,190,338</b>	<b>103,819</b>	<b>112,469</b>
DTC - Ecommerce, Net - Whiskey Sales	974,497	177,928	136,453
DTC - Tasting Rooms, Net - Whiskey Sales	1,282,639	91,496	86,372
<b>Total Whiskey Sales, Net</b>	<b>3,447,474</b>	<b>373,243</b>	<b>335,294</b>
Whiskey Cost of Goods Sold	1,203,632	113,620	127,232
<b>Whiskey Gross Profit</b>	<b>2,243,842</b>	<b>259,623</b>	<b>208,062</b>
Tasting Fees & Cocktail Revenue	348,955	23,192	20,973
Cocktail Cost of Goods Sold	59,291	3,390	3,977
<b>Tastings Gross Profit</b>	<b>289,664</b>	<b>19,802</b>	<b>16,996</b>
Contract Manufacturing Gross Profit	(882,404)	(94,932)	(75,226)
Merchandise Gross Profit	69,295	4,502	4,353
Other Income	338,735	18,157	5,227
<b>Total Gross Profit</b>	<b>2,059,132</b>	<b>207,153</b>	<b>159,412</b>
DTC - Operating Expenses	2,373,109	154,202	191,149
A&P - Advertising & Promotion	2,080,146	26,569	43,251
SG&A - Selling, General & Administrative	7,419,255	285,571	321,679
<b>Total Expense</b>	<b>11,872,509</b>	<b>466,342</b>	<b>556,080</b>
<b>Net Ordinary Income / (Loss)</b>	<b>(9,813,377)</b>	<b>(259,189)</b>	<b>(396,668)</b>
Other Income / (Expense)	-	-	-
<b>Net Income / (Loss)</b>	<b>\$ (9,813,377)</b>	<b>\$ (259,189)</b>	<b>\$ (396,668)</b>

<b>CASH FLOW</b>	<b>2024</b>	<b>2025</b>	<b>2025</b>
	<b>Annual</b>	<b>January</b>	<b>February</b>
Net Income / (Loss)	\$ (9,813,377)	\$ (259,189)	\$ (396,668)
Depreciation Expensed	207,994	14,422	14,422
Amortization	153,502	12,854	12,854
Interest	4,669	-	-
<b>EBITDA</b>	<b>\$ (9,447,212)</b>	<b>\$ (231,914)</b>	<b>\$ (369,392)</b>
Change in A/R	218,099	(244,846)	244,917
Change in Prepays & Other	22,520	67,190	(977)
Change in Inventory	(1,849,069)	80,710	16,543
Change in A/P	(235,696)	(108,120)	281,511
Change in Lease Assets/Liabilities	(1,308,224)	4,808	4,807
Accrued Expenses & Unearned Revenue	622,317	24,353	31,151
Change in Working Capital	(2,530,053)	(175,905)	577,951
<b>Operating Cash Flow + Debt Service</b>	<b>(11,977,265)</b>	<b>(407,819)</b>	<b>208,559</b>
<b>Total Capex</b>	<b>446,055</b>	<b>-</b>	<b>-</b>
<b>Debt Proceeds / (Payment)</b>	<b>(75,000)</b>	<b>-</b>	<b>-</b>
<b>Investment</b>	<b>9,300,000</b>		
<b>Total Cash Flow</b>	<b>(3,198,320)</b>	<b>(407,819)</b>	<b>208,559</b>
Beginning Cash	5,455,798	2,257,478	1,849,660
<b>Ending Cash</b>	<b>2,257,478</b>	<b>1,849,659</b>	<b>2,058,219</b>

<b>BALANCE SHEET</b>	<b>As of</b>	<b>2025</b>	
	<b>12/31/2024</b>	<b>January</b>	<b>February</b>
Cash	\$ 2,257,478	\$ 1,849,659	\$ 2,058,219
Accounts Receivable	243,924	488,770	243,853
Prepaid Expenses	459,517	392,327	393,305
Total Inventory	17,105,486	17,042,406	17,043,494
Property, Equipment & Intangibles, Net	9,573,585	9,423,416	9,272,891
<b>TOTAL ASSETS</b>	<b><u>29,639,991</u></b>	<b><u>29,196,578</u></b>	<b><u>29,011,761</u></b>
Accounts & Credit Cards Payable	108,120		245,578
Accrued Expenses & Unearned Revenue	1,855,272	1,879,625	1,923,589
LT Lease Liabilities	2,635,616	2,535,159	2,434,347
Note Payable	-	-	-
Member's Equity	25,040,983	24,781,793	24,408,247
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>\$ 29,639,991</u></b>	<b><u>\$ 29,196,578</u></b>	<b><u>\$ 29,011,761</u></b>

**Two-Year Comparison - Partnership****2024**

Name of partnership <b>HOUSE SPIRITS DISTILLERY LLC</b>	Employer identification number <b>27-4652069</b>
--	---

Description	Prior Year	Current Year	Increase (Decrease)
<b>NUMBER OF PARTNERS</b>	7.	7.	0.
<b>TRADE OR BUSINESS INCOME OR LOSS:</b>			
<b>INCOME:</b>			
GROSS RECEIPTS OR SALES	6,034,922.	4,370,465.	-1,664,457.
COST OF GOODS SOLD:			
INVENTORY AT BEGINNING OF YEAR	11,619,392.	15,420,849.	3,801,457.
PURCHASES LESS ITEMS WITHDRAWN	5,595,452.	2,983,696.	-2,611,756.
ADDITIONAL SECTION 263A COSTS	220,758.	283,627.	62,869.
OTHER COSTS	399,739.	425,972.	26,233.
TOTAL	17,835,341.	19,114,144.	1,278,803.
INVENTORY AT END OF YEAR	15,420,849.	17,489,895.	2,069,046.
COST OF GOODS SOLD	2,414,492.	1,624,249.	-790,243.
GROSS PROFIT	3,620,430.	2,746,216.	-874,214.
NET GAIN (LOSS) FROM FORM 4797	154.	0.	-154.
<b>TOTAL INCOME (LOSS)</b>	<b>3,620,584.</b>	<b>2,746,216.</b>	<b>-874,368.</b>
<b>DEDUCTIONS:</b>			
SALARIES AND WAGES	3,955,222.	3,960,225.	5,003.
REPAIRS AND MAINTENANCE	5,874.	19,944.	14,070.
RENT	439,148.	252,604.	-186,544.
TAXES AND LICENSES	71,558.	29,332.	-42,226.
INTEREST	6,000.	4,669.	-1,331.
DEPRECIATION	140,918.	68,654.	-72,264.
EMPLOYEE BENEFIT PROGRAMS	493,134.	258,844.	-234,290.
OTHER DEDUCTIONS	7,321,849.	8,171,771.	849,922.
<b>TOTAL DEDUCTIONS</b>	<b>12,433,703.</b>	<b>12,766,043.</b>	<b>332,340.</b>
<b>ORDINARY INCOME (LOSS)</b>	<b>-8,813,119.</b>	<b>-10,019,827.</b>	<b>-1,206,708.</b>
<b>SCHEDULE K:</b>			
<b>INCOME (LOSS):</b>			
ORDINARY TRADE/BUSINESS INCOME/LOSS	-8,813,119.	-10,019,827.	-1,206,708.
NET SECTION 1231 GAIN/LOSS	-6,801.	0.	6,801.
<b>DEDUCTIONS:</b>			

**Two-Year Comparison - Partnership****2024**

Name of partnership <b>HOUSE SPIRITS DISTILLERY LLC</b>	Employer identification number <b>27-4652069</b>
--	---

Description	Prior Year	Current Year	Increase (Decrease)
CHARITABLE CONTRIBUTIONS	17,928.	11,142.	-6,786.
CREDITS:			
OTHER CREDITS	3,884.	2,957.	-927.
ADJUSTMENTS AND TAX PREFERENCES:			
DEPRECIATION ADJUSTMENT	613.	0.	-613.
OTHER:			
NONDEDUCTIBLE EXPENSES	169,749.	107,454.	-62,295.
OTHER ITEMS AND AMOUNTS	26,539,708.	18,711,281.	-7,828,427.
SCHEDULE M-1:			
NET INCOME (LOSS) PER BOOKS	-9,232,575.	-9,814,057.	-581,482.
TRAVEL AND ENTERTAINMENT	165,865.	104,497.	-61,368.
OTHER BOOK EXPENSES NOT ON SCH K	549,807.	286,584.	-263,223.
TOTAL- NET BOOK INC THROUGH EXPENSE	-8,516,903.	-9,422,976.	-906,073.
OTHER BOOK INCOME NOT ON SCH K	196,158.	230,606.	34,448.
DEPRECIATION ON SCH K NOT ON BOOKS	124,787.	109,997.	-14,790.
OTHER SCH K DED NOT ON BOOKS	0.	267,390.	267,390.
TOTAL- BOOK INC THROUGH SCH K DED	320,945.	607,993.	287,048.
INCOME (LOSS)	-8,837,848.	-10,030,969.	-1,193,121.
SCHEDULE M-2:			
CAPITAL AT BEGINNING OF YEAR	16,977,987.	24,970,390.	7,992,403.
CAPITAL CONTRIBUTED DURING YEAR	17,000,000.	9,300,000.	-7,700,000.
NET INCOME (LOSS) PER BOOKS	-8,837,848.	-10,030,969.	-1,193,121.
TOTAL- BEGINNING CAP THROUGH INCR	25,140,139.	24,239,421.	-900,718.
OTHER DECREASES	169,749.	107,454.	-62,295.
TOTAL- CASH CONT THROUGH OTHER DECR	169,749.	107,454.	-62,295.

**Two-Year Comparison - Partnership****2024**

Name of partnership	Employer identification number
HOUSE SPIRITS DISTILLERY LLC	27-4652069

Description	Prior Year	Current Year	Increase (Decrease)
CAPITAL BALANCE AT END OF YEAR	24,970,390.	24,131,967.	-838,423.

## CALIFORNIA HOUSE SPIRIT

## **Payroll and Sales Apportionment Detail Worksheet**

2024

27-4652069

## **Payroll Apportionment**

## Sales Apportionment

\* - Not Applicable

**NEW JERSEY  
HOUSE SPIR**

## **Payroll and Sales Apportionment Detail Worksheet**

2024

27-4652069

## **Payroll Apportionment**

## Sales Apportionment

\* - Not Applicable

OREGON

## **Payroll and Sales Apportionment Detail Worksheet**

2024

HOUSE SPIRITS DISTILLERY LLC

27-4652069

## **Payroll Apportionment**

Cost of goods sold .....
Cost of operations .....
Compensation of officers .....
Salesmen's salaries .....
Salesmen's commissions .....
General and administrative wages and salaries .....
Repairs .....
Others .....
Miscellaneous other .....
<b>Total payroll</b>

## Sales Apportionment

Sales of tangible personal property .....	
- Returns and allowances .....	
Sales from outside the state to within the state .....	
Sales from within the state to within the state .....	
Sales from within the state to U.S. government .....	
Sales from within the state to nontaxable jurisdictions .....	
Interest .....	
Dividends .....	
Rents .....	
Royalties .....	
Gain from sales of real and tangible personal property .....	
Gain from sales of intangibles .....	
Service income .....	
Other receipts .....	
Miscellaneous other .....	
<b>Total sales</b>	

\* - Not Applicable

SALES FACTOR	Apportionment Summary Worksheet			2024
HOUSE SPIRITS DISTILLERY LLC	WITHIN	EVERYWHERE	UNWEIGHTED	WEIGHTED
Alabama .....				
Alaska .....				
Arizona .....				
Arkansas .....				
California .....	854,988.	4,370,465.	.195629	.195629
Colorado .....				
Connecticut .....				
Delaware .....				
District of Columbia .....				
Florida .....				
Georgia .....				
Hawaii .....				
Idaho .....				
Illinois .....				
Indiana .....				
Iowa .....				
Kansas .....				
Kentucky .....				
Louisiana .....				
Maine .....				
Maryland .....				
Massachusetts .....				
Michigan .....				
Minnesota .....				
Mississippi .....				
Missouri .....				
Montana .....				
Nebraska .....				
Nevada .....				
New Hampshire .....				
New Jersey .....				
New Mexico .....				
New York .....				
North Carolina .....				
North Dakota .....				
Ohio .....				
Oklahoma .....				
Oregon .....	3,509,751.	4,370,465.	.803061	.803061
Pennsylvania .....				
Rhode Island .....				
South Carolina .....				
South Dakota .....				
Tennessee .....				
Texas .....				
Utah .....				
Vermont .....				
Virginia .....				
Washington .....				
West Virginia .....				
Wisconsin .....				
Wyoming .....				
Foreign .....				
Other .....				
Total .....	N/A	N/A	N/A	.998690

<b>SALES FACTOR</b>	<b>Apportionment Summary Worksheet (Continued)</b>	<b>2024</b>
HOUSE SPIRITS DISTILLERY LLC		27-4652069

	WITHIN	EVERYWHERE	UNWEIGHTED	WEIGHTED
* Albion .....				
* Battle Creek .....				
* Benton Harbor .....				
* Big Rapids .....				
* Detroit .....				
* East Lansing .....				
* Flint .....				
* Grand Rapids .....				
* Grayling .....				
* Hamtramck .....				
* Highland Park .....				
* Hudson .....				
* Ionia .....				
* Jackson .....				
* Lansing .....				
* Lapeer .....				
* Muskegon .....				
* Muskegon Heights .....				
* Pontiac .....				
* Port Huron .....				
* Portland .....				
* Saginaw .....				
* Springfield .....				
* Walker .....				
* New York City .....				
* New York- MCTD1 .....				
* New York- MCTD2 (1065 only) .....				

\* Not included in everywhere totals

SUMMARY	Apportionment Summary Worksheet			2024
HOUSE SPIRITS DISTILLERY LLC				27-4652069
SUMMARY OF FACTORS	PROPERTY	PAYROLL	SALES	APPORTIONMENT
Alabama .....				
Alaska .....				
Arizona .....				
Arkansas .....				
California .....			.195629	.195629
Colorado .....				
Connecticut .....				
Delaware .....				
District of Columbia .....				
Florida .....				
Georgia .....				
Hawaii .....				
Idaho .....				
Illinois .....				
Indiana .....				
Iowa .....				
Kansas .....				
Kentucky .....				
Louisiana .....				
Maine .....				
Maryland .....				
Massachusetts .....				
Michigan .....				
Minnesota .....				
Mississippi .....				
Missouri .....				
Montana .....				
Nebraska .....				
Nevada .....				
New Hampshire .....				
New Jersey .....			.001310	
New Mexico .....				
New York .....				
North Carolina .....				
North Dakota .....				
Ohio .....				
Oklahoma .....				
Oregon .....		.803061	.803061	
Pennsylvania .....				
Rhode Island .....				
South Carolina .....				
South Dakota .....				
Tennessee .....				
Texas .....				
Utah .....				
Vermont .....				
Virginia .....				
Washington .....				
West Virginia .....				
Wisconsin .....				
Wyoming .....				
Foreign .....				
Other .....				
Total .....			.998690	1.000000

SUMMARY	Apportionment Summary Worksheet (Continued)			2024
	PROPERTY	PAYROLL	SALES	
HOUSE SPIRITS DISTILLERY LLC				27-4652069
<b>SUMMARY OF FACTORS</b>				
* Albion .....				
* Battle Creek .....				
* Benton Harbor .....				
* Big Rapids .....				
* Detroit .....				
* East Lansing .....				
* Flint .....				
* Grand Rapids .....				
* Grayling .....				
* Hamtramck .....				
* Highland Park .....				
* Hudson .....				
* Ionia .....				
* Jackson .....				
* Lansing .....				
* Lapeer .....				
* Muskegon .....				
* Muskegon Heights .....				
* Pontiac .....				
* Port Huron .....				
* Portland .....				
* Saginaw .....				
* Springfield .....				
* Walker .....				
* New York City .....				
* New York- MCTD1 .....				
* New York- MCTD2 (1065 only) .....				

\* Not included in everywhere totals

Form 1065

Department of the Treasury  
Internal Revenue Service

## U.S. Return of Partnership Income

OMB No. 1545-0123

For calendar year 2024, or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_.

Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for instructions and the latest information.

2024

A Principal business activity <b>DISTILLERY</b>	Name of partnership <b>HOUSE SPIRITS DISTILLERY LLC</b>	D Employer identification number <b>27-4652069</b>
B Principal product or service <b>SPIRITS</b>	Number, street, and room or suite no. If a P.O. box, see instructions. <b>65 SE WASHINGTON ST</b>	E Date business started <b>06/20/2011</b>
C Business code number <b>722410</b>	City or town, state or province, country, and ZIP or foreign postal code <b>PORLAND OR 97214</b>	F Total assets (see instr.) <b>\$29,639,991.</b>
G Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return H Check accounting method: (1) <input type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____ I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year _____ <b>7</b> J Check if Schedules C and M-3 are attached _____ K Check if partnership: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes _____		

**Caution:** Include only trade or business income and expenses on lines 1a through 23 below. See instructions for more information.

<b>Income</b>	1a Gross receipts or sales	4,370,465.	b Less returns and allowances	c Balance	1c 4,370,465.
	2 Cost of goods sold (attach Form 1125-A)			2 1,624,249.	
	3 Gross profit. Subtract line 2 from line 1c			3 2,746,216.	
	4 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)			4	
	5 Net farm profit (loss) (attach Schedule F (Form 1040))			5	
	6 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			6	
	7 Other income (loss) (attach statement)			7	
	<b>8 Total income (loss). Combine lines 3 through 7</b>			8 2,746,216.	
<b>Deductions (see instructions for limitations)</b>	9 Salaries and wages (other than to partners) (less employment credits)			9 3,960,225.	
	10 Guaranteed payments to partners			10	
	11 Repairs and maintenance			11 19,944.	
	12 Bad debts			12	
	13 Rent			13 252,604.	
	14 Taxes and licenses		SEE STATEMENT 1	14 29,332.	
	15 Interest (see instructions)			15 4,669.	
	16a Depreciation (if required, attach Form 4562)	STMT 3	16a 494,626.		
	b Less depreciation reported on Form 1125-A and elsewhere on return		16b 425,972.	16c 68,654.	
	17 Depletion ( <b>Do not deduct oil and gas depletion.</b> )			17	
	18 Retirement plans, etc.			18	
	19 Employee benefit programs			19 258,844.	
	20 Energy efficient commercial buildings deduction (attach Form 7205)			20	
	21 Other deductions (attach statement)		SEE STATEMENT 2	21 8,171,771.	
	<b>22 Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 21			22 12,766,043.	
<b>23 Ordinary business income (loss).</b> Subtract line 22 from line 8			23 -10,019,827.		
<b>Tax and Payment</b>	24 Interest due under the look-back method-completed long-term contracts (attach Form 8697)			24	
	25 Interest due under the look-back method-income forecast method (attach Form 8866)			25	
	26 BBA AAR imputed underpayment (see instructions)			26	
	27 Other taxes (see instructions)			27	
	<b>28 Total balance due.</b> Add lines 24 through 27			28	
	29 Elective payment election amount from Form 3800			29	
	30 Payment (see instructions)			30	
	31 <b>Amount owed.</b> If the sum of line 29 and line 30 is smaller than line 28, enter amount owed			31	
	<b>32 Overpayment.</b> If the sum of line 29 and line 30 is larger than line 28, enter overpayment			32	

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.		
	Signature of partner or limited liability company member _____ Date _____		
	May the IRS discuss this return with the preparer shown below? See instr. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>KARLY TELL</b>	Preparer's signature	Date	Check <input checked="" type="checkbox"/> if self-employed	PTIN <b>P01791864</b>
				Firm's EIN	<b>93-1304312</b>
				Phone no.	<b>(503) 252-8449</b>

**Schedule B Other Information**

<b>1</b>	What type of entity is filing this return? Check the applicable box:	<b>Yes</b>	<b>No</b>	
a	<input type="checkbox"/> Domestic general partnership	b <input type="checkbox"/> Domestic limited partnership		
c	<input checked="" type="checkbox"/> Domestic limited liability company	d <input type="checkbox"/> Domestic limited liability partnership		
e	<input type="checkbox"/> Foreign partnership	f <input type="checkbox"/> Other		
<b>2</b>	At the end of the tax year:			
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership .....	X		
b	Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership .....		X	
<b>3</b>	At the end of the tax year, did the partnership:			
a	Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below .....	X		
(i) Name of corporation		(ii) Employer identification number (if any)	(iii) Country of Incorporation	(iv) Percentage owned in voting stock
b	Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below .....		X	
(i) Name of entity		(ii) Employer identification number (if any)	(iii) Type of entity	(iv) Country of organization
				(v) Maximum percentage owned in profit, loss, or capital
<b>4</b>	Does the partnership satisfy <b>all four</b> of the following conditions?	<b>Yes</b>	<b>No</b>	
a	The partnership's total receipts for the tax year were less than \$250,000.			
b	The partnership's total assets at the end of the tax year were less than \$ 1 million.			
c	Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.			
d	The partnership is not filing and is not required to file Schedule M-3 .....		X	
	If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.			
<b>5</b>	Is this partnership a publicly traded partnership, as defined in section 469(k)(2)? .....	X		
<b>6</b>	During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt? .....		X	
<b>7</b>	Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction? .....		X	
<b>8</b>	At any time during calendar year 2024, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country .....		X	
<b>9</b>	At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions .....			
<b>10 a</b>	Is the partnership making, or had it previously made (and not revoked), a section 754 election? If "Yes," enter the effective date of the election. See instructions for details regarding a section 754 election .....			
b	For this tax year, did the partnership make an optional basis adjustment under section 743(b)? If "Yes," enter the total aggregate net positive amount \$ _____ and the total aggregate net negative amount \$ ( _____ ) of such section 743(b) adjustments for all partners made in the tax year. The partnership must also attach a statement showing the computation and allocation of each basis adjustment. See instructions .....		X	

Schedule B	Other Information (continued)	Yes	No
c	For this tax year, did the partnership make an optional basis adjustment under section 734(b)? If "Yes," enter the total aggregate net positive amount \$ _____ and the total aggregate net negative amount \$ ( _____ ) of such section 734(b) adjustments for all partnership property made in the tax year. The partnership must also attach a statement showing the computation and allocation of each basis adjustment. See instructions .....		X
d	For this tax year, is the partnership required to adjust the basis of partnership property under section 743(b) or 734(b) because of a substantial built-in loss (as defined under section 743(d)) or substantial basis reduction (as defined under section 734(d))? If "Yes," enter the total aggregate amount of such section 743(b) adjustments and/or section 734(b) adjustments for all partners and/or partnership property made in the tax year \$ _____. The partnership must also attach a statement showing the computation and allocation of the basis adjustment. See instructions .....		X
11	Check this box if, during the current or prior tax year, the partnership distributed any property received in a like-kind exchange or contributed such property to another entity (other than disregarded entities wholly owned by the partnership throughout the tax year) .....	<input type="checkbox"/>	
12	At any time during the tax year, did the partnership distribute to any partner a tenancy-in-common or other undivided interest in partnership property? .....		X
13	If the partnership is required to file Form 8858, Information Return of U.S. Persons With Respect to Foreign Disregarded Entities (FDEs) and Foreign Branches (FBs), enter the number of Forms 8858 attached. See instructions .....		
14	Does the partnership have any foreign partners? If "Yes," enter the number of Forms 8805, Foreign Partner's Information Statement of Section 1446 Withholding Tax, filed for this partnership .....		X
15	Enter the number of Forms 8865, Return of U.S. Persons With Respect to Certain Foreign Partnerships, attached to this return .....		
16 a	Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions .....		X
b	If "Yes," did you or will you file required Form(s) 1099? .....		X
17	Enter the number of Forms 5471, Information Return of U.S. Persons With Respect to Certain Foreign Corporations, attached to this return .....		
18	Enter the number of partners that are foreign governments under section 892 .....		
19	During the partnership's tax year, did the partnership make any payments that would require it to file Form 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474)? .....		X
20	Was the partnership a specified domestic entity required to file Form 8938 for the tax year? See the Instructions for Form 8938 .....		X
21	Is the partnership a section 721(c) partnership, as defined in Regulations section 1.721(c)-1(b)(14)? .....		X
22	During the tax year, did the partnership pay or accrue any interest or royalty for which one or more partners are not allowed a deduction under section 267A? See instructions .....		X
	If "Yes," enter the total amount of the disallowed deductions \$ .....		
23	Did the partnership have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions .....		X
24	Does the partnership satisfy one or more of the following? See instructions .....		X
a	The partnership owns a pass-through entity with current, or prior year carryover, excess business interest expense.		
b	The partnership's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$30 million and the partnership has business interest expense.		
c	The partnership is a tax shelter (see instructions) and the partnership has business interest expense. If "Yes" to any, complete and attach Form 8990.		
25	Is the partnership attaching Form 8996 to certify as a Qualified Opportunity Fund? .....		X
	If "Yes," enter the amount from Form 8996, line 15 \$ .....		
26	Enter the number of foreign partners subject to section 864(c)(8) as a result of transferring all or a portion of an interest in the partnership or of receiving a distribution from the partnership .....		
	Complete Schedule K-3 (Form 1065), Part XIII, for each foreign partner subject to section 864(c)(8) on a transfer or distribution.		
27	At any time during the tax year, were there any transfers between the partnership and its partners subject to the disclosure requirements of Regulations section 1.707-8? .....		X
28	Since December 22, 2017, did a foreign corporation directly or indirectly acquire substantially all of the properties constituting a trade or business of your partnership, and was the ownership percentage (by vote or value) for purposes of section 7874 greater than 50% (for example, the partners held more than 50% of the stock of the foreign corporation)? If "Yes," list the ownership percentage by vote and by value. See instructions. Percentage: By vote By value .....		X
29	Is the partnership required to file Form 7208 Excise Tax on Repurchase of Corporate Stock (see instructions): a Under the applicable foreign corporation rules? .....		X

Form 1065 (2024)

Page 4

Schedule B	Other Information (continued)	Yes	No
b	Under the covered surrogate foreign corporation rules? .....		X
	If "Yes" to either (a) or (b), complete Form 7208. See the Instructions for Form 7208.		
30	At any time during this tax year, did the partnership (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or financial interest in a digital asset)? See instructions .....		
31	Reserved for future use .....		
32	Check this box if an election out of subchapter K under section 761 is being made. See instructions .....	<input type="checkbox"/>	
33	Is the partnership electing out of the centralized partnership audit regime under section 6221(b)? See instructions If "Yes," the partnership must complete Schedule B-2 (Form 1065). Enter the total from Schedule B-2, Part III, line 3 .....		X
	If "No," complete Designation of Partnership Representative below.		

**Designation of Partnership Representative** (see instructions)

Enter below the information for the partnership representative (PR) for the tax year covered by this return.

Name of PR	<b>ASTORIA LLC</b>		
U.S. address of PR	65 SE WASHINGTON ST PORTLAND, OR 97214	U.S. phone number of PR	503-235-3174
If the PR is an entity, name of the designated individual for the PR	<b>THOMAS MOONEY</b>		
U.S. address of designated individual	65 SE WASHINGTON ST PORTLAND, OR 97214	U.S. phone number of designated individual	503-235-3174

Form **1065** (2024)

<b>Schedule K Partners' Distributive Share Items</b>		<b>Total amount</b>
	1 Ordinary business income (loss) (page 1, line 23)	1 -10,019,827.
	2 Net rental real estate income (loss) (attach Form 8825)	2
	3a Other gross rental income (loss)	3a
	b Expenses from other rental activities (attach statement)	3b
	c Other net rental income (loss). Subtract line 3b from line 3a	3c
	4 Guaranteed payments: a Services	4a
	b Capital	4b
	c Total. Add lines 4a and 4b	4c
Income (Loss)	5 Interest income	5
	6 Dividends and dividend equivalents: a Ordinary dividends	6a
	b Qualified dividends	6b
	c Dividend equivalents	6c
	7 Royalties	7
	8 Net short-term capital gain (loss) (attach Schedule D (Form 1065))	8
	9a Net long-term capital gain (loss) (attach Schedule D (Form 1065))	9a
	b Collectibles (28%) gain (loss)	9b
	c Unrecaptured section 1250 gain (attach statement)	9c
	10 Net section 1231 gain (loss) (attach Form 4797)	10
	11 Other income (loss) (see instructions) Type:	11
Deductions	12 Section 179 deduction (attach Form 4562)	12
	13a Cash contributions	SEE STATEMENT 4
	b Noncash contributions	13a 11,142.
	c Investment interest expense	13b
	d Section 59(e)(2) expenditures: (1) Type: (2) Amount	13c
	e Other deductions (see instructions) Type:	13d(2)
	14a Net earnings (loss) from self-employment	13e
Self-Employment	b Gross farming or fishing income	14a 0.
	c Gross nonfarm income	14b
	15a Low-income housing credit (section 42(j)(5))	14c
Credits	b Low-income housing credit (other)	15a
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468, if applicable)	15b
	d Other rental real estate credits (see instructions) Type:	15c
	e Other rental credits (see instructions) Type:	15d
	f Other credits (see instructions) Type:	15e
	16 Attach Schedule K-2 (Form 1065), Partners' Distributive Share Items-International, and check this box to indicate that you are reporting items of international tax relevance	15f 2,957.
International	<input type="checkbox"/>	
Alternative Minimum Tax (AMT) Items	17a Post-1986 depreciation adjustment	17a
	b Adjusted gain or loss	17b
	c Depletion (other than oil and gas)	17c
	d Oil, gas, and geothermal properties - gross income	17d
	e Oil, gas, and geothermal properties - deductions	17e
	f Other AMT items (attach statement)	17f
Other Information	18a Tax-exempt interest income	18a
	b Other tax-exempt income	18b
	c Nondeductible expenses	18c 107,454.
	19a Distributions of cash and marketable securities	19a
	b Distributions of other property	19b
	20a Investment income	20a
	b Investment expenses	20b
	c Other items and amounts (attach statement)	STMT 7
	21 Total foreign taxes paid or accrued	21

**Analysis of Net Income (Loss) per Return**

1 Net income (loss). Combine Schedule K, lines 1 through 11. From the result, subtract the sum of Schedule K, lines 12 through 13e, and 21 .....	1	-10,030,969.
2 Analysis by partner type:	(i) Corporate	(ii) Individual (active)
a General partners		(iii) Individual (passive)
b Limited partners		(iv) Partnership
		(v) Exempt organization
		(vi) Nominee/Other

**Schedule L Balance Sheets per Books**

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
1 Cash .....		5,455,803.		2,257,478.
2a Trade notes and accounts receivable .....	462,023.		243,924.	
b Less allowance for bad debts .....		462,023.		243,924.
3 Inventories .....		15,089,459.		17,105,486.
4 U.S. Government obligations .....				
5 Tax-exempt securities .....				
6 Other current assets (attach statement) .....	STATEMENT 8	482,037.		459,517.
7a Loans to partners (or persons related to partners) .....				
b Mortgage and real estate loans .....				
8 Other investments (attach statement) .....				
9a Buildings and other depreciable assets .....	7,875,971.		8,321,233.	
b Less accumulated depreciation .....	2,790,753.	5,085,218.	3,175,382.	5,145,851.
10a Depletable assets .....				
b Less accumulated depletion .....				
11 Land (net of any amortization) .....				
12a Intangible assets (amortizable only) .....	1,366,752.		1,376,545.	
b Less accumulated amortization .....	739,148.	627,604.	892,650.	483,895.
13 Other assets (attach statement) .....	STATEMENT 9	0.		3,943,840.
14 Total assets .....		27,202,144.		29,639,991.
<b>Liabilities and Capital</b>				
15 Accounts payable .....		260,254.		69,077.
16 Mortgages, notes, bonds payable in less than 1 year .....				
17 Other current liabilities (attach statement) .....	STATEMENT 10	1,311,850.		1,894,315.
18 All nonrecourse loans .....				
19a Loans from partners (or persons related to partners) .....		75,000.		
b Mortgages, notes, bonds payable in 1 year or more .....				
20 Other liabilities (attach statement) .....	STATEMENT 11	0.		2,635,616.
21 Partners' capital accounts .....		25,555,040.		25,040,983.
22 Total liabilities and capital .....		27,202,144.		29,639,991.

**Schedule M-1 Reconciliation of Income (Loss) per Books With Analysis of Net Income (Loss) per Return**

Note: The partnership may be required to file Schedule M-3. See instructions.

1 Net income (loss) per books .....		6 Income recorded on books this year not included on Schedule K, lines 1 through 11 (itemize):	
2 Income included on Schedule K, lines 1, 2, 3c, 5, 6a, 7, 8, 9a, 10, and 11, not recorded on books this year (itemize):		a Tax-exempt interest \$ _____	
3 Guaranteed payments (other than health insurance) .....		7 Deductions included on Schedule K, lines 1 through 13e, and 21, not charged against book income this year (itemize):	
4 Expenses recorded on books this year not included on Schedule K, lines 1 through 13e, and 21 (itemize):		a Depreciation \$ _____	
a Depreciation \$ _____		8 Add lines 6 and 7 .....	
b Travel and entertainment \$ _____		9 Income (loss) (Analysis of Net Income (Loss), per Return, line 1). Subtract line 8 from line 5	
5 Add lines 1 through 4 .....			

**Schedule M-2 Analysis of Partners' Capital Accounts**

1 Balance at beginning of year .....	24,970,390.	6 Distributions: a Cash .....	
2 Capital contributed: a Cash .....	9,300,000.	b Property .....	
b Property .....		7 Other decreases (itemize):	
3 Net income (loss) (see instructions) .....	-10,030,969.	STMT 13	107,454.
4 Other increases (itemize):		8 Add lines 6 and 7 .....	107,454.
5 Add lines 1 through 4 .....	24,239,421.	9 Balance at end of year. Subtract line 8 from line 5 .....	24,131,967.

## Form 1125-A

(Rev. November 2024)

Department of the Treasury  
Internal Revenue Service

## Cost of Goods Sold

Attach to Form 1120, 1120-C, 1120-F, 1120S, or 1065.  
Go to [www.irs.gov/Form1125A](http://www.irs.gov/Form1125A) for the latest information.

OMB No. 1545-0123

Name	Employer Identification number
HOUSE SPIRITS DISTILLERY LLC	27-4652069
1 Inventory at beginning of year .....	1 15,420,849.
2 Purchases .....	2 2,983,696.
3 Cost of labor .....	3
4 Additional section 263A costs (attach schedule) .....	4 283,627.
5 Other costs (attach schedule) .....	5 425,972.
6 Total. Add lines 1 through 5 .....	6 19,114,144.
7 Inventory at end of year .....	7 17,489,895.
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2, or the appropriate line of your tax return. See instructions .....	8 1,624,249.

9a Check all methods used for valuing closing inventory. See instructions.

- (i)  Cost  
 (ii)  Lower of cost or market  
 (iii)  Other (specify method used and attach explanation) \_\_\_\_\_

For certain small business taxpayers, alternative methods of accounting for inventories:

- (iv)  Non-incidental materials and supplies method  
 (v)  AFS method  
 (vi)  Non-AFS method

- b Check if there was a writedown of subnormal goods .....
- c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) .....
- d (i) If the LIFO inventory method was used for this tax year, enter amount of closing inventory figured under LIFO ..... **9d(i)**  
 (ii) If the LIFO inventory method was used for this tax year, enter amount of the closing LIFO Reserve ..... **9d(ii)**
- e If property is produced or acquired for resale, do the rules of Section 263A apply to the entity? See instructions .....  Yes  No
- f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation .....  Yes  No

For Paperwork Reduction Act Notice, see instructions.

Form 1125-A (Rev. 11-2024)

**SCHEDULE B-1  
(Form 1065)**

(Rev. August 2019)  
Department of the Treasury  
Internal Revenue Service

## **Information on Partners Owning 50% or More of the Partnership**

**► Attach to Form 1065.**

OMB No. 1545-0123

► Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for the latest information.

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**Name of partnership**

Employer identification number

## HOUSE SPIRITS DISTILLERY LLC

27-4652069

**Part I Entities Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 2a (Question 3a for 2009 through 2017))

Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, tax-exempt organization, or any foreign government that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

**Part II Individuals or Estates Owning 50% or More of the Partnership** (Form 1065, Schedule B, Question 2b  
(Question 3b for 2009 through 2017))

Complete columns (i) through (iv) below for any individual or estate that owns, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership (see instructions).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 1065.

Schedule B-1 (Form 1065) (Rev. 8-2019)

**SCHEDULE M-3**

(Form 1065)

(Rev. December 2021)  
Department of the Treasury  
Internal Revenue Service**Net Income (Loss) Reconciliation  
for Certain Partnerships**

OMB No. 1545-0123

► Attach to Form 1065.

► Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for instructions and the latest information.

Name of partnership

Employer identification number

**HOUSE SPIRITS DISTILLERY LLC****27-4652069**

This Schedule M-3 is being filed because (check all that apply):

- A  The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
- B  The amount of the partnership's adjusted total assets for the tax year is equal to \$10 million or more. If box B is checked, enter the amount of adjusted total assets for the tax year **39,778,414.**
- C  The amount of total receipts for the tax year is equal to \$35 million or more. If box C is checked, enter the total receipts for the tax year \_\_\_\_\_.
- D  An entity that is a reportable entity partner with respect to the partnership owns or is deemed to own an interest of 50% or more in the partnership's capital, profit, or loss on any day during the tax year of the partnership.

Name of Reportable Entity Partner	Identifying Number	Maximum Percentage Owned or Deemed Owned

E  Voluntary filer.**Part I Financial Information and Net Income (Loss) Reconciliation**

- 1a Did the partnership file SEC Form 10-K for its income statement period ending with or within this tax year?

- Yes. Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K.
- No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.

- b Did the partnership prepare a certified audited non-tax-basis income statement for that period?

- Yes. Skip line 1c and complete lines 2 through 11 with respect to that income statement.
- No. Go to line 1c.

- c Did the partnership prepare a non-tax-basis income statement for that period?

- Yes. Complete lines 2 through 11 with respect to that income statement.
- No. Skip lines 2 through 3b and enter the partnership's net income (loss) per its books and records on line 4a.

- 2 Enter the income statement period: Beginning \_\_\_\_\_ Ending \_\_\_\_\_

- 3a Has the partnership's income statement been restated for the income statement period on line 2?

- Yes. (If "Yes," attach a statement and the amount of each item restated.)
- No.

- b Has the partnership's income statement been restated for any of the 5 income statement periods immediately preceding the period on line 2?

- Yes. (If "Yes," attach a statement and the amount of each item restated.)
- No.

- 4a Worldwide consolidated net income (loss) from income statement source identified on Part I, line 1 .....

**-9,814,057.**

- b Indicate accounting standard used for line 4a. See instructions.

- 1  GAAP      2  IFRS      3  Section 704(b)
- 4  Tax-basis      5  Other (specify) ► \_\_\_\_\_

- 5a Net income from nonincludible foreign entities (attach statement) .....

**( )**

- b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) .....

**( )**

- 6a Net income from nonincludible U.S. entities (attach statement) .....

**( )**

- b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) .....

**( )**

- 7a Net income (loss) of other foreign disregarded entities (attach statement) .....

**( )**

- b Net income (loss) of other U.S. disregarded entities (attach statement) .....

**( )**

- 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach stmt.) .....

**( )**

- 9 Adjustment to reconcile income statement period to tax year (attach statement) .....

**( )**

- 10 Other adjustments to reconcile to amount on line 11 (attach statement) .....

**( )**

- 11 Net income (loss) per income statement of the partnership. Combine lines 4a through 10 .....

**-9,814,057.**

Note: Part I, line 11, must equal Part II, line 26, column (a); or Form 1065, Schedule M-1, line 1. See instructions.

- 12 Enter the total amount (not just the partnership's share) of the assets and liabilities of all entities included or removed on the following lines.

Total Assets	Total Liabilities
<b>29,639,991.</b>	<b>4,599,008.</b>

For Paperwork Reduction Act Notice, see the instructions for your return.

Schedule M-3 (Form 1065) (Rev. 12-2021)

Name of partnership

HOUSE SPIRITS DISTILLERY LLC

Employer identification number

27-4652069

**Part II Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return**

	<b>Income (Loss) Items</b>	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
	Attach statements for lines 1 through 10.				
1	Income (loss) from equity method foreign corporations .....				
2	Gross foreign dividends not previously taxed .....				
3	Subpart F, QEF, and similar income inclusions .....				
4	Gross foreign distributions previously taxed .....				
5	Income (loss) from equity method U.S. corporations .....				
6	U.S. dividends .....				
7	Income (loss) from U.S. partnerships .....				
8	Income (loss) from foreign partnerships .....				
9	Income (loss) from other pass-through entities .....				
10	Items relating to reportable transactions .....				
11	Interest income (see instructions) .....				
12	Total accrual to cash adjustment .....				
13	Hedging transactions .....				
14	Mark-to-market income (loss) .....				
15	Cost of goods sold (see instructions) .....	( 1 , 393 , 643 )	-230 , 606 .		( 1 , 624 , 249 )
16	Sale versus lease (for sellers and/or lessors) .....				
17	Section 481(a) adjustments .....				
18	Unearned/deferred revenue .....				
19	Income recognition from long-term contracts .....				
20	Original issue discount and other imputed interest .....				
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities .....				
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities .....				
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses .....				
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses .....				
e	Abandonment losses .....				
f	Worthless stock losses (attach statement) .....				
g	Other gain/loss on disposition of assets other than inventory Other income (loss) items with differences (attach statement) .....				
22					
23	<b>Total income (loss) items.</b> Combine lines 1 through 22 .....	-1 , 393 , 643 .	-230 , 606 .		-1 , 624 , 249 .
24	<b>Total expense/deduction items.</b> (From Part III, line 31) (see instructions) .....	-4 , 614 , 283 .	-93 , 760 .	107 , 454 .	-4 , 600 , 589 .
25	Other items with no differences .....	-3 , 806 , 131 .			-3 , 806 , 131 .
26	<b>Reconciliation totals.</b> Combine lines 23 through 25	-9 , 814 , 057 .	-324 , 366 .	107 , 454 .	-10 , 030 , 969 .

**Note:** Line 26, column (a), must equal Part I, line 11, and column (d) must equal Form 1065, Analysis of Net Income (Loss), line 1.

Name of partnership <b>HOUSE SPIRITS DISTILLERY LLC</b>	Employer identification number <b>27-4652069</b>
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**Part III Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return - Expense/Deduction Items**

<b>Expense/Deduction Items</b>	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 State and local current income tax expense .....				
2 State and local deferred income tax expense .....				
3 Foreign current income tax expense (other than foreign withholding taxes) .....				
4 Foreign deferred income tax expense .....				
5 Equity-based compensation .....				
6 Meals and entertainment ..... <b>STMT 18</b>	<b>208,994.</b>		<b>-104,497.</b>	<b>104,497.</b>
7 Fines and penalties .....				
8 Judgments, damages, awards, and similar costs .....				
9 Guaranteed payments .....				
10 Pension and profit-sharing .....				
11 Other post-retirement benefits .....				
12 Deferred compensation .....				
13 Charitable contribution of cash and tangible property ..... <b>STMT 19</b>	<b>11,142.</b>			<b>11,142.</b>
14 Charitable contribution of intangible property .....				
15 Organizational expenses as per Regulations section 1.709-2(a) .....				
16 Syndication expenses as per Regulations section 1.709-2(b) ..				
17 Current year acquisition/reorganization investment banking fees .....				
18 Current year acquisition/reorganization legal and accounting fees .....				
19 Amortization/impairment of goodwill .....				
20 Amortization of acquisition, reorganization, and start-up costs .....				
21 Other amortization or impairment write-offs ..... <b>STMT 20</b>	<b>153,502.</b>	<b>17,230.</b>		<b>170,732.</b>
22 Reserved for future use .....				
23a Depletion - oil & gas .....				
b Depletion - other than oil & gas .....				
24 Intangible drilling and development costs (IDC) .....				
25 Depreciation .....	<b>-41,343.</b>	<b>109,997.</b>		<b>68,654.</b>
26 Bad debt expense .....				
27 Interest expense (see instructions) .....	<b>4,669.</b>			<b>4,669.</b>
28 Purchase versus lease (for purchasers and/or lessees) .....				
29 Research and development costs .....				
30 Other expense/deduction items with differences (attach statement) ..... <b>STMT 21</b>	<b>4,277,319.</b>	<b>-33,467.</b>	<b>-2,957.</b>	<b>4,240,895.</b>
31 Total expense/deduction items. Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive .....	<b>4,614,283.</b>	<b>93,760.</b>	<b>-107,454.</b>	<b>4,600,589.</b>

Schedule M-3 (Form 1065) (Rev. 12-2021)

Form **4562****Depreciation and Amortization**  
(Including Information on Listed Property)

OTHER

OMB No. 1545-0172

**2024**Attachment  
Sequence No. 179Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

Business or activity to which this form relates

Identifying number

**HOUSE SPIRITS DISTILLERY LLC****27-4652069****Part I** Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions) .....	1	1,220,000.
2 Total cost of section 179 property placed in service (see instructions) .....	2	
3 Threshold cost of section 179 property before reduction in limitation .....	3	3,050,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions .....	5	

6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
7 Listed property. Enter the amount from line 29 .....	7			
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 .....	8			
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 .....	9			
10 Carryover of disallowed deduction from line 13 of your 2023 Form 4562 .....	10			
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 .....	11			
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 .....	12			
13 Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12 .....	13			

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II** Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year .....	14	
15 Property subject to section 168(f)(1) election .....	15	
16 Other depreciation (including ACRS) .....	16	

**Part III** MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2024 .....	17	66,931.
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B - Assets Placed in Service During 2024 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property		12,058.	7 YRS	HY	200DB	1,723.
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

**Section C - Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System**

<b>20a</b> Class life				S/L	
<b>b</b> 12-year			12 yrs.	S/L	
<b>c</b> 30-year	/		30 yrs.	MM	S/L
<b>d</b> 40-year	/		40 yrs.	MM	S/L

**Part IV** Summary (See instructions.)

21 Listed property. Enter amount from line 28 .....	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	68,654.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs .....	23	

**Part V**

**Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information (Caution:** See the instructions for limits for passenger automobiles.)

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--	-------------------------------	---	----------------------------	---	------------------------	--------------------------	-------------------------------	---------------------------------

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use ..... **25**

**26** Property used more than 50% in a qualified business use:

⋮ ⋮	%							
⋮ ⋮	%							
⋮ ⋮	%							

**27** Property used 50% or less in a qualified business use:

⋮ ⋮	%			S/L -			
⋮ ⋮	%			S/L -			
⋮ ⋮	%			S/L -			

**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 ..... **28**

**29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 ..... **29**

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6						
						Yes	No	Yes	No	Yes	No
30 Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) .....											
31 Total commuting miles driven during the year .....											
32 Total other personal (noncommuting) miles driven.....											
33 Total miles driven during the year. Add lines 30 through 32 .....											
34 Was the vehicle available for personal use during off-duty hours? .....	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes
35 Was the vehicle used primarily by a more than 5% owner or related person? .....											
36 Is another vehicle available for personal use? .....											

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .....	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners .....		
39 Do you treat all use of vehicles by employees as personal use? .....		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? .....		
41 Do you meet the requirements concerning qualified automobile demonstration use? .....		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
-----------------------------	---------------------------------	---------------------------	---------------------	--	-----------------------------------

**42** Amortization of costs that begins during your 2024 tax year:

⋮ ⋮					
⋮ ⋮					

**43** Amortization of costs that began before your 2024 tax year .....

**43** **170,732.**

**44 Total.** Add amounts in column (f). See the instructions for where to report .....

**44** **170,732.**

Form **4562****Depreciation and Amortization**  
(Including Information on Listed Property)

COGS

OMB No. 1545-0172

**2024**Attachment  
Sequence No. 179Department of the Treasury  
Internal Revenue Service

Name(s) shown on return

Business or activity to which this form relates

Identifying number

**HOUSE SPIRITS DISTILLERY LLC****27-4652069**

<b>Part I</b> Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.																																					
1 Maximum amount (see instructions) .....	1 1,220,000.																																				
2 Total cost of section 179 property placed in service (see instructions) .....	2																																				
3 Threshold cost of section 179 property before reduction in limitation .....	3 3,050,000.																																				
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	4																																				
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions .....	5																																				
<table border="1"> <tr> <td>6 (a) Description of property</td> <td>(b) Cost (business use only)</td> <td>(c) Elected cost</td> </tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td></tr> <tr> <td>7 Listed property. Enter the amount from line 29 .....</td> <td>7</td> <td> </td> </tr> <tr> <td>8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 .....</td> <td>8</td> <td> </td> </tr> <tr> <td>9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 .....</td> <td>9</td> <td> </td> </tr> <tr> <td>10 Carryover of disallowed deduction from line 13 of your 2023 Form 4562 .....</td> <td>10</td> <td> </td> </tr> <tr> <td>11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 .....</td> <td>11</td> <td> </td> </tr> <tr> <td>12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 .....</td> <td>12</td> <td> </td> </tr> <tr> <td>13 Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12 .....</td> <td>13</td> <td> </td> </tr> </table>		6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost													7 Listed property. Enter the amount from line 29 .....	7		8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 .....	8		9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 .....	9		10 Carryover of disallowed deduction from line 13 of your 2023 Form 4562 .....	10		11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 .....	11		12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 .....	12		13 Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12 .....	13	
6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost																																			
7 Listed property. Enter the amount from line 29 .....	7																																				
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13 Carryover of disallowed deduction to 2025. Add lines 9 and 10, less line 12 .....	13																																				
Note: Don't use Part II or Part III below for listed property. Instead, use Part V.																																					
<b>Part II</b> Special Depreciation Allowance and Other Depreciation (Don't include listed property.)																																					
14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year .....	14																																				
15 Property subject to section 168(f)(1) election .....	15																																				
16 Other depreciation (including ACRS) .....	16																																				
<b>Part III</b> MACRS Depreciation (Don't include listed property. See instructions.)																																					
<b>Section A</b>																																					
17 MACRS deductions for assets placed in service in tax years beginning before 2024 .....	17	411,887.																																			
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>																																					
<b>Section B - Assets Placed in Service During 2024 Tax Year Using the General Depreciation System</b>																																					
(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction																															
19a 3-year property																																					
b 5-year property																																					
c 7-year property																																					
d 10-year property																																					
e 15-year property		345,492.	15 YRS	HY	SL	11,505.																															
f 20-year property																																					
g 25-year property			25 yrs.		S/L																																
h Residential rental property	/		27.5 yrs.	MM	S/L																																
	/		27.5 yrs.	MM	S/L																																
i Nonresidential real property	/		39 yrs.	MM	S/L																																
	/			MM	S/L																																
<b>Section C - Assets Placed in Service During 2024 Tax Year Using the Alternative Depreciation System</b>																																					
20a Class life		87,712.	17	HY	S/L	2,580.																															
b 12-year			12 yrs.		S/L																																
c 30-year	/		30 yrs.	MM	S/L																																
d 40-year	/		40 yrs.	MM	S/L																																
<b>Part IV</b> Summary (See instructions.)																																					
21 Listed property. Enter amount from line 28 .....	21																																				
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr. ....	22	425,972.																																			
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs .....	23																																				

**Part V**

**Listed Property** (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information (Caution:** See the instructions for limits for passenger automobiles.)

**24a** Do you have evidence to support the business/investment use claimed?  Yes  No **24b** If "Yes," is the evidence written?  Yes  No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--	-------------------------------	---	----------------------------	---	------------------------	--------------------------	-------------------------------	---------------------------------

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use ..... **25**

**26** Property used more than 50% in a qualified business use:

⋮ ⋮	%							
⋮ ⋮	%							
⋮ ⋮	%							

**27** Property used 50% or less in a qualified business use:

⋮ ⋮	%			S/L -			
⋮ ⋮	%			S/L -			
⋮ ⋮	%			S/L -			

**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 ..... **28**

**29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 ..... **29**

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6							
						Yes	No	Yes	No	Yes	No	
30 Total business/investment miles driven during the year ( <b>don't</b> include commuting miles) .....												
31 Total commuting miles driven during the year .....												
32 Total other personal (noncommuting) miles driven.....												
33 Total miles driven during the year. Add lines 30 through 32 .....												
34 Was the vehicle available for personal use during off-duty hours? .....	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person? .....												
36 Is another vehicle available for personal use? .....												

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **aren't** more than 5% owners or related persons.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .....	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners .....		
39 Do you treat all use of vehicles by employees as personal use? .....		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? .....		
41 Do you meet the requirements concerning qualified automobile demonstration use? .....		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2024 tax year: .....	⋮ ⋮				
43 Amortization of costs that began before your 2024 tax year .....	⋮ ⋮				
44 Total. Add amounts in column (f). See the instructions for where to report .....				43	
				44	

Form **8846**Department of the Treasury  
Internal Revenue Service**Credit for Employer Social Security and Medicare Taxes  
Paid on Certain Employee Tips**

Attach to your tax return.

Go to [www.irs.gov/Form8846](http://www.irs.gov/Form8846) for the latest information.

OMB No. 1545-0123

**2024**Attachment  
Sequence No. **846**

Name(s) shown on return

Identifying number

**HOUSE SPIRITS DISTILLERY LLC****27-4652069**

**Note:** Claim this credit **only** for employer social security and Medicare taxes paid by a food or beverage employer where tipping is customary for providing food or beverages. See the instructions for line 1.

1	Tips received by employees for services on which you paid or incurred employer social security and Medicare taxes during the tax year (see instructions) .....	1	38,660.
2	Tips not subject to the credit provisions (see instructions) .....	2	
3	Creditable tips. Subtract line 2 from line 1 .....	3	38,660.
4	Multiply line 3 by 7.65% (0.0765). If you had any tipped employees whose wages (including tips) exceeded \$168,600, see instructions and check here <input type="checkbox"/>	4	2,957.
5	Credit for employer social security and Medicare taxes paid on certain employee tips from partnerships and S corporations .....	5	
6	Add lines 4 and 5. Partnerships and S corporations, report this amount on Schedule K. All others, report this amount on Form 3800, Part III, line 4f .....	6	2,957.

For Paperwork Reduction Act Notice, see instructions.

Form **8846** (2024)

**Form 8916-A**(Rev. November 2019)  
Department of the Treasury  
Internal Revenue Service**Supplemental Attachment to Schedule M-3**

OMB No. 1545-0123

- Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120-S.  
 ► Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for the latest information.

Name of common parent <b>HOUSE SPIRITS DISTILLERY LLC</b>	Employer identification number <b>27-4652069</b>
Name of subsidiary	Employer identification number

**Part I Cost of Goods Sold**

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense .....				
b Other equity-based compensation .....				
c Meals and entertainment .....				
d Parachute payments .....				
e Compensation with section 162(m) limitation				
f Pension and profit sharing .....				
g Other post-retirement benefits .....				
h Deferred compensation .....				
i Reserved .....				
j Amortization .....				
k Depletion .....				
I Depreciation .....	<b>425,972.</b>			<b>425,972.</b>
m Corporate-owned life insurance premiums .....				
<b>SEE STATEMENT 23</b>				
n Other section 263A costs .....		<b>283,627.</b>		<b>283,627.</b>
3 Inventory shrinkage accruals .....				
4 Excess inventory and obsolescence reserves				
5 Lower of cost or market write-downs .....				
<b>SEE STATEMENT 25</b>				
6 Other items with differences (attach statement) <b>SEE STATEMENT 24</b>	<b>-2,016,025.</b>	<b>-53,021.</b>		<b>-2,069,046.</b>
7 Other items with no differences .....	<b>2,983,696.</b>			<b>2,983,696.</b>
8 Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions .....	<b>1,393,643.</b>	<b>230,606.</b>		<b>1,624,249.</b>

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8916-A** (Rev. 11-2019)

**Part II Interest Income**

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income - From outside tax affiliated group				
4b	Intercompany interest income - From tax affiliated group				
5	Other interest income				
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3.  See instructions.				

**Part III Interest Expense**

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense - Paid to outside tax affiliated group				
3b	Intercompany interest expense - Paid to tax affiliated group				
4	Other interest expense <b>STMT 26</b>	<b>4 , 669 .</b>			<b>4 , 669 .</b>
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3.  See instructions.	<b>4 , 669 .</b>			<b>4 , 669 .</b>

Form 8916-A (Rev. 11-2019)

**Worksheet for Adjusted Current Earnings Adjustments**

Name of partnership	Employer identification number
<b>HOUSE SPIRITS DISTILLERY LLC</b>	<b>27-4652069</b>
1. Additions to AMT:	
a. Depreciation recomputed for AMT purposes .....	494,626.
b. Tax-exempt interest income .....	
c. Amortization of IRC 173 .....	
d. Depletion for post-1989 properties .....	
e. Intangible drilling costs deducted from AMTI .....	
f. Total additions to AMTI .....	494,626.
2. Deductions:	
a. Depreciation recomputed for ACE purposes .....	494,626.
b. Depletion recomputed for ACE purposes .....	
c. ACE intangible drilling costs .....	
d. Total deductions .....	494,626.
3. Other adjustments:	
a. Basis adjustments from sales or exchanges .....	
b. Other adjustments .....	
c. Total other adjustments .....	
4. Total adjustments to AMTI for ACE calculation. Combine lines 1f, 2d and 3c .....	0.

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

House Spirits Distillery LLC  
65 SE WASHINGTON ST  
Portland, OR 97214

Employer Identification Number: 27-4652069

For the Year Ending December 31, 2024

House Spirits Distillery LLC is making the de minimis safe harbor election under Reg. Sec. 1.263(a)-1(f).

FORM 1065	TAX EXPENSE	STATEMENT 1
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DESCRIPTION	AMOUNT
LESS FORM 8846 CREDIT	-2,957.
PROPERTY TAX	32,289.
TOTAL TO FORM 1065, LINE 14	29,332.

FORM 1065	OTHER DEDUCTIONS	STATEMENT 2
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DESCRIPTION	AMOUNT
ADVERTISING	2,218,919.
AMORTIZATION EXPENSE	170,732.
AUTO	21,856.
BANK FEES	90,936.
DUES & SUBSCRIPTIONS	138,613.
EXCESS PRODUCTION COSTS	894,589.
INSURANCE	283,627.
INSURANCE-EMPLOYEES	107,690.
INVENTORY WRITE OFF	41,145.
LICENSES & FEES	88,822.
MEALS	104,497.
MISC	32,337.
PAYROLL TAXES	288,182.
POSTAGE & DELIVERY	257,074.
PROFESSIONAL FEES	2,906,956.
PROMOTION	4,956.
SUPPLIES	188,340.
TELEPHONE	31,874.
TRAVEL	196,084.
UTILITIES	17,473.
WORKERS COMP	87,069.
TOTAL TO FORM 1065, LINE 21	8,171,771.

FORM 1065	TRADE OR BUSINESS DEPRECIATION	STATEMENT	3
DESCRIPTION	REPORTED ELSEWHERE	REPORTED ON PAGE 1	
DEPRECIATION - TRADE OR BUSINESS		68,654.	
DEPRECIATION - COST OF GOODS SOLD	425,972.		
TOTAL TO FORM 1065, PAGE 1, LINES 16B AND 16C	425,972.	68,654.	
SCHEDULE K	CHARITABLE CONTRIBUTIONS	STATEMENT	4
DESCRIPTION	TYPE	AMOUNT	
CASH	CASH (60%)	11,142.	
TOTALS TO SCHEDULE K, LINE 13A		11,142.	
SCHEDULE K	OTHER CREDITS	STATEMENT	5
DESCRIPTION	AMOUNT		
CREDIT FOR EMPLOYER SOCIAL SECURITY AND MEDICARE TAXES	2,957.		
TOTAL TO SCHEDULE K, LINE 15F	2,957.		
SCHEDULE K	NONDEDUCTIBLE EXPENSE	STATEMENT	6
DESCRIPTION	AMOUNT		
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES	104,497.		
TAX DEDUCTION ADJUSTMENT FOR FORM 8846	2,957.		
TOTAL TO SCHEDULE K, LINE 18C	107,454.		

SCHEDULE K	OTHER ITEMS	STATEMENT	7
DESCRIPTION		AMOUNT	
AGGREGATE BUSINESS ACTIVITY GROSS INCOME OR GAIN		2,746,216.	
AGGREGATE BUSINESS ACTIVITY DEDUCTIONS		12,766,043.	
SECTION 199A - ORDINARY INCOME (LOSS)		-10,019,827.	
SECTION 199A W-2 WAGES		4,977,679.	
SECTION 199A UNADJUSTED BASIS OF ASSETS		8,236,501.	
BUSINESS INTEREST EXPENSE		4,669.	

SCHEDULE L	OTHER CURRENT ASSETS	STATEMENT	8
DESCRIPTION		BEGINNING OF TAX YEAR	END OF TAX YEAR
PREPAIDS		482,037.	459,517.
TOTAL TO SCHEDULE L, LINE 6		482,037.	459,517.

SCHEDULE L	OTHER ASSETS	STATEMENT	9
DESCRIPTION		BEGINNING OF TAX YEAR	END OF TAX YEAR
RIGHT-OF-USE ASSETS		0.	3,943,840.
TOTAL TO SCHEDULE L, LINE 13		0.	3,943,840.

SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT	10
DESCRIPTION		BEGINNING OF TAX YEAR	END OF TAX YEAR
ACCRUED LIABILITIES		482,161.	198,823.
CREDIT CARDS		78,894.	39,043.
LEASE LIABILITIES CURRENT PORTION		0.	1,318,741.
PAYROLL LIABILITIES		750,795.	337,708.
TOTAL TO SCHEDULE L, LINE 17		1,311,850.	1,894,315.

**SCHEDULE L****OTHER LIABILITIES****STATEMENT 11**

<b>DESCRIPTION</b>	<b>BEGINNING OF TAX YEAR</b>	<b>END OF TAX YEAR</b>
LEASE LIABILITIES, LESS CURRENT PORTION	0.	2,635,616.
TOTAL TO SCHEDULE L, LINE 20	0.	2,635,616.

**FORM 1065****PARTNERS' CAPITAL ACCOUNT SUMMARY****STATEMENT 12**

<b>PARTNER NUMBER</b>	<b>BEGINNING CAPITAL</b>	<b>CAPITAL CONTRIBUTED</b>	<b>SCHEDULE M-2 LNS 3, 4 &amp; 7</b>	<b>WITH- DRAWALS</b>	<b>ENDING CAPITAL</b>
1	0.			0.	0.
4	0.			0.	0.
5	0.			0.	0.
6	0.			0.	0.
7	-701,272.			0.	-701,272.
8	0.			0.	0.
9	25,671,662.	9,300,000.	-10,138,423.		24,833,239.
<b>TOTAL</b>	<b>24,970,390.</b>	<b>9,300,000.</b>	<b>-10,138,423.</b>		<b>24,131,967.</b>

SCHEDULE M-2	OTHER DECREASES	STATEMENT 13
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DESCRIPTION	AMOUNT
NONDEDUCTIBLE EXPENSES	107,454.
TOTAL TO SCHEDULE M-2, LINE 7	107,454.

FORM 1125-A	ADDITIONAL SECTION 263A COSTS	STATEMENT 14
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DESCRIPTION	AMOUNT
INSURANCE	283,627.
TOTAL TO LINE 4	283,627.

FORM 1125-A	OTHER COSTS	STATEMENT 15
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DESCRIPTION	AMOUNT
DEPRECIATION	425,972.
TOTAL TO LINE 5	425,972.

SCHEDULE M-3	OTHER INCOME (LOSS) AND EXPENSE / DEDUCTION ITEMS WITH NO DIFFERENCES	STATEMENT 16
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DESCRIPTION	PER INCOME STATEMENT	PER TAX RETURN
OTHER INCOME (LOSS) - SEE STATEMENT	4,370,465.	4,370,465.
OTHER EXPENSE / DEDUCTION - SEE STATEMENT	-8,176,596.	-8,176,596.
TOTAL TO SCHEDULE M-3, PART II, LINE 25	-3,806,131.	-3,806,131.

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SCHEDULE M-3 OTHER INCOME (LOSS) ITEMS WITH NO DIFFERENCES STATEMENT 17

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DESCRIPTION	INCOME (LOSS) PER INCOME STATEMENT	INCOME (LOSS) PER TAX RETURN
SALES	4,370,465.	4,370,465.
TOTAL TO SCHEDULE M-3, PART II, LINE 25	4,370,465.	4,370,465.

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SCHEDULE M-3 MEALS AND ENTERTAINMENT STATEMENT 18

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DESCRIPTION	EXPENSE PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	DEDUCTION PER TAX RETURN
MEALS AND ENTERTAINMENT FROM TRADE OR BUSINESS	208,994.		-104,497.	104,497.
TOTAL	208,994.		-104,497.	104,497.

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SCHEDULE M-3 CHARITABLE CONTRIBUTION OF CASH  
AND TANGIBLE PROPERTY STATEMENT 19

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DESCRIPTION	EXPENSE/ DEDUCTION PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	EXPENSE/ DEDUCTION PER TAX RETURN
CASH	11,142.		0.	11,142.
TOTAL	11,142.		0.	11,142.

**SCHEDULE M-3****OTHER AMORTIZATION OR  
IMPAIRMENT WRITE-OFFS****STATEMENT 20**

<b>DESCRIPTION</b>	<b>EXPENSE PER INCOME STATEMENT</b>	<b>TEMPORARY DIFFERENCE</b>	<b>PERMANENT DIFFERENCE</b>	<b>DEDUCTION PER TAX RETURN</b>
OTHER AMORTIZATION	153,502.	17,230.	0.	170,732.
<b>TOTAL</b>	<b>153,502.</b>	<b>17,230.</b>	<b>0.</b>	<b>170,732.</b>

**SCHEDULE M-3****OTHER EXPENSE/DEDUCTION ITEMS WITH DIFFERENCES****STATEMENT 21**

<b>DESCRIPTION</b>	<b>EXPENSE/ DEDUCTION PER INCOME STATEMENT</b>	<b>TEMPORARY DIFFERENCE</b>	<b>PERMANENT DIFFERENCE</b>	<b>EXPENSE/ DEDUCTION PER TAX RETURN</b>
FORM 8846 CREDIT	0.		-2,957.	-2,957.
INSURANCE	567,254.	-283,627.	0.	283,627.
SALARIES AND WAGES	3,710,065.	250,160.	0.	3,960,225.
<b>TOTAL TO M-3, PART III, LINE 30</b>	<b>4,277,319.</b>	<b>-33,467.</b>	<b>-2,957.</b>	<b>4,240,895.</b>

**SCHEDULE M-3****OTHER EXPENSE/DEDUCTION ITEMS  
WITH NO DIFFERENCES****STATEMENT 22**

<b>DESCRIPTION</b>	<b>EXPENSE/ DEDUCTION PER INCOME STATEMENT</b>	<b>EXPENSE/ DEDUCTION PER TAX RETURN</b>
ADVERTISING	2,218,919.	2,218,919.
AUTO	21,856.	21,856.
BANK FEES	90,936.	90,936.
DUES & SUBSCRIPTIONS	138,613.	138,613.
EMPLOYEE BENEFIT PROGRAMS	258,844.	258,844.
EXCESS PRODUCTION COSTS	894,589.	894,589.
INSURANCE-EMPLOYEES	107,690.	107,690.
INVENTORY WRITE OFF	41,145.	41,145.
LICENSES & FEES	88,822.	88,822.
MISC	32,337.	32,337.
PAYROLL TAXES	288,182.	288,182.
POSTAGE & DELIVERY	257,074.	257,074.
PROFESSIONAL FEES	2,906,956.	2,906,956.
PROMOTION	4,956.	4,956.

PROPERTY TAX	32,289.	32,289.
RENT EXPENSE	252,604.	252,604.
REPAIRS	19,944.	19,944.
SUPPLIES	188,340.	188,340.
TELEPHONE	31,874.	31,874.
TRAVEL	196,084.	196,084.
UTILITIES	17,473.	17,473.
WORKERS COMP	87,069.	87,069.
TOTAL TO SCHEDULE M-3, PART II, LINE 25	8,176,596.	8,176,596.

*Client Copy*

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FORM 8916-A	OTHER SECTION 263A COSTS	STATEMENT 23
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DESCRIPTION	PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	PER TAX RETURN
INSURANCE	0.	283,627.	0.	283,627.
TOTAL TO LINE 2N	0.	283,627.	0.	283,627.

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FORM 8916-A	OTHER ITEMS WITH NO DIFFERENCES	STATEMENT 24
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DESCRIPTION	PER INCOME STATEMENT	PER TAX RETURN
PURCHASES	2,983,696.	2,983,696.
TOTAL TO LINE 7	2,983,696.	2,983,696.

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FORM 8916-A	OTHER ITEMS WITH DIFFERENCES	STATEMENT 25
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DESCRIPTION	PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	PER TAX RETURN
BEGINNING INVENTORY	15,089,459.	331,390.	0.	15,420,849.
ENDING INVENTORY	-17105484.	-384,411.	0.	-17489895.
TOTAL TO LINE 6	-2,016,025.	-53,021.	0.	-2,069,046.

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FORM 8916-A

OTHER INTEREST EXPENSE

STATEMENT 26

DESCRIPTION	PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	PER TAX RETURN
INTEREST EXPENSE FROM TRADE OR BUSINESS	4,669.	0.	0.	4,669.
TOTAL TO PART III, LINE 4	4,669.	0.	0.	4,669.

**Schedule K-1  
(Form 1065)**

 Department of the Treasury  
Internal Revenue Service
beginning ending **2024**

For calendar year 2024, or tax year

**Partner's Share of Income, Deductions,  
Credits, etc.**

See separate instructions.

**Part I Information About the Partnership**
**A** Partnership's employer identification number  
**27-4652069**
**B** Partnership's name, address, city, state, and ZIP code

**HOUSE SPIRITS DISTILLERY LLC**  
**65 SE WASHINGTON ST**  
**PORLAND, OR 97214**
**C** IRS center where partnership filed return:  
**E-FILE**
**D**  Check if this is a publicly traded partnership (PTP)

**Part II Information About the Partner**
**E** Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)  
**27-4651965**
**F** Name, address, city, state, and ZIP code for partner entered in E. See instructions.

**ASTORIA LLC**  
**65 SE WASHINGTON ST**  
**PORLAND, OR 97214**
**G**  General partner or LLC member-manager       Limited partner or other LLC member

**H1**  Domestic partner       Foreign partner

**H2**  If the partner is a disregarded entity (DE), enter the partner's:

TIN \_\_\_\_\_ Name \_\_\_\_\_

**I1** What type of entity is this partner? **PARTNERSHIP**
**I2** If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here 
**J** Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	<b>67.1828936%</b>	<b>67.1828936%</b>
Loss	<b>67.1828936%</b>	<b>67.1828936%</b>
Capital	<b>67.1829025%</b>	<b>67.1829025%</b>

Check if decrease is due to:

 Sale or  Exchange of partnership interest. See instructions.

**K1** Partner's share of liabilities:

	Beginning	Ending
Nonrecourse .....	\$	\$
Qualified nonrecourse financing .....	\$	\$
Recourse .....	\$	\$

**K2** Check this box if Item K-1 includes liability amounts from lower-tier partnerships 
**K3** Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions 
**L Partner's Capital Account Analysis**

Beginning capital account .....	\$
Capital contributed during the year .....	\$
Current year net income (loss) .....	\$
Other increase (decrease) (attach explanation) ...	\$
Withdrawals and distributions .....	\$( )
Ending capital account .....	\$

**M** Did the partner contribute property with a built-in gain (loss)?

 Yes  No If "Yes," attach statement. See instructions.

**N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**

Beginning .....	\$
Ending .....	\$

 Final K-1 Amended K-1

OMB No. 1545-0123

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**
**1** Ordinary business income (loss)  
0.
**A**
**2** Net rental real estate income (loss)  
15 Credits
**3** Other net rental income (loss)  
16 Schedule K-3 is attached if checked ..... 
**4a** Guaranteed payments for services  
17 Alternative min tax (AMT) items
**4b** Guaranteed payments for capital  
18 Tax-exempt income and nondeductible expenses
**4c** Total guaranteed payments  
19 Distributions
**5** Interest income  
20 Other information
**6a** Ordinary dividends  
21 Foreign taxes paid or accrued
**6b** Qualified dividends  
22 More than one activity for at-risk purposes\*
**6c** Dividend equivalents  
23 More than one activity for passive activity purposes\*
**7** Royalties  
\*See attached statement for additional information.
**8** Net short-term capital gain (loss)  
For IRS Use Only
**9a** Net long-term capital gain (loss)  
For IRS Use Only
**9b** Collectibles (28%) gain (loss)  
For IRS Use Only
**9c** Unrecaptured section 1250 gain  
For IRS Use Only
**10** Net section 1231 gain (loss)  
For IRS Use Only
**11** Other income (loss)  
For IRS Use Only
**12** Section 179 deduction  
For IRS Use Only
**13** Other deductions  
For IRS Use Only
**22**  More than one activity for at-risk purposes\*

**23**  More than one activity for passive activity purposes\*

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SCHEDULE K-1

SCHEDULE K-3 NOTIFICATION

---

THE SCHEDULE K-3 HAS NOT BEEN PREPARED FOR YOU. YOU WILL NOT RECEIVE A COPY OF THE SCHEDULE UNLESS YOU REQUEST ONE.

Client Copy

**Partner Basis Worksheet**

Partner Number:	1	Partner ID Number:	27-4651965
Partner Name:	ASTORIA LLC	Ownership Percentage:	67.1829%
Partnership Name:	HOUSE SPIRITS DISTILLERY LLC	Partnership ID Number:	27-4652069
		Year Ended:	DECEMBER 31, 2024

**Increases:**

1. Adjusted basis at the end of the prior year (not less than zero) ..... 1. 0.
2. Money and your adjusted basis in property contributed to the partnership  
less the associated liabilities (not less than zero) ..... 2.
3. Partner's share of partnership liabilities (current year Item K, Schedule K-1 and increased share) ..... 3.
- a. Less: Liabilities included in line 1 above (prior year Item K) ..... 3a.
4. Items of income or gain this year including tax-exempt income ..... a.
- a. Ordinary business income ..... b.
- b. Net rental real estate income ..... c.
- c. Other net rental income ..... d.
- d. Interest income ..... e.
- e. Ordinary dividends ..... f.
- f. Royalties ..... g.
- g. Net short-term capital gain ..... h.
- h. Net long-term capital gain ..... i.
- i. Net gain under Section 1231 ..... j.
- j. Other income ..... k.
- k. Tax-exempt income ..... l.
- l. Other increases: ..... 4.
- Total income and gain (Add 4(a) through 4(l)) ..... 5.
5. Gain (if any) recognized this year on contribution of property to partnership  
(other than gain from transfer of liabilities) ..... 6.
6. Depletion (other than oil and gas) in excess of basis ..... 6.
- Total increases (Add lines 2 through 6) ..... 7.

**Decreases:**

7. Withdrawals and distributions during the year ..... 7.
8. Partner's share of partnership liabilities (current year Item K, Sch K-1 and decreased share) ..... 8.
- a. Less: Liabilities included in line 1 above (prior year Item K) ..... 8a.
9. Nondeductible expenses ..... 9.
10. Partnership losses and deductions:
- a. Ordinary business (loss) ..... a.
- b. Net rental real estate (loss) ..... b.
- c. Other net rental (loss) ..... c.
- d. Net short-term capital (loss) ..... d.
- e. Net long-term capital (loss) ..... e.
- f. Net loss under Section 1231 ..... f.
- g. Other deductions ..... g.
- h. Charitable contributions ..... h.
- i. Section 179 deduction ..... i.
- j. Foreign taxes paid or accrued ..... j.
- k. Other decreases: ..... k.
- l. Disallowed prior year's losses and deductions ..... l.
11. Oil and gas depletion (not to exceed your allocable share of the adjusted basis of the property) ..... 11.

Total decreases (Add 10(a) through 10(k) and line 11) ..... 12. 0.

12. Adjusted Basis of partnership interest (If less than zero, enter zero) ..... 12.

**Gain on Distributions:**

13. a. Cash distributions ..... a.
- b. Less: basis before distributions and allocable loss ..... b.
- c. Gain on distribution ..... c.

**Carryover:**

14. a. Prior year loss ..... a.
- b. Add: Losses and deductions this year ..... b.
- c. Less: Applied this year ..... c.
- d. End of year (not less than 0) ..... d. 0.

**Schedule K-1  
(Form 1065)**

 Department of the Treasury  
Internal Revenue Service

beginning [REDACTED]

ending [REDACTED]

**2024**

For calendar year 2024, or tax year

**Partner's Share of Income, Deductions,  
Credits, etc.**

See separate instructions.

**Part I Information About the Partnership**
**A** Partnership's employer identification number  
**27-4652069**
**B** Partnership's name, address, city, state, and ZIP code

**HOUSE SPIRITS DISTILLERY LLC**  
**65 SE WASHINGTON ST**  
**PORTLAND, OR 97214**
**C** IRS center where partnership filed return:  
**E-FILE**
**D**  Check if this is a publicly traded partnership (PTP)

**Part II Information About the Partner**
**E** Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)  
[REDACTED]

**F** Name, address, city, state, and ZIP code for partner entered in E. See instructions.  
**CHRISTIAN KROGSTAD**  
[REDACTED]

**G**  General partner or LLC member-manager       Limited partner or other LLC member

**H1**  Domestic partner       Foreign partner

**H2**  If the partner is a disregarded entity (DE), enter the partner's:  
TIN \_\_\_\_\_ Name \_\_\_\_\_

**I1** What type of entity is this partner? **INDIVIDUAL**
**I2** If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here 
**J** Partner's share of profit, loss, and capital:  

Beginning	Ending
Profit <b>0.0000000%</b>	<b>0.0000000%</b>
Loss <b>0.0000000%</b>	<b>0.0000000%</b>
Capital <b>0.0000000%</b>	<b>0.0000000%</b>

Check if decrease is due to:

 Sale or  Exchange of partnership interest. See instructions.

**K1** Partner's share of liabilities:  

Beginning	Ending
Nonrecourse ..... \$	\$
Qualified nonrecourse financing ..... \$	\$
Recourse ..... \$	<b>0.</b> \$ <b>0.</b>

**K2** Check this box if Item K-1 includes liability amounts from lower-tier partnerships 
**K3** Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions 
**L Partner's Capital Account Analysis**

Beginning capital account .....	\$ .....
Capital contributed during the year .....	\$ .....
Current year net income (loss) .....	\$ .....
Other increase (decrease) (attach explanation) ...	\$ .....
Withdrawals and distributions .....	\$ (.....)
Ending capital account .....	\$ <b>0.</b>

**M** Did the partner contribute property with a built-in gain (loss)?

 Yes     No If "Yes," attach statement. See instructions.

**N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**

Beginning .....	\$ .....
Ending .....	\$ .....

 Final K-1 Amended K-1

OMB No. 1545-0123

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

1 Ordinary business income (loss) <b>0.</b>	14 Self-employment earnings (loss) <b>A.</b> <b>0.</b>
--	---

2 Net rental real estate income (loss)	15 Credits
--	------------

3 Other net rental income (loss)	
----------------------------------	--

4a Guaranteed payments for services	16 Schedule K-3 is attached if checked .....
-------------------------------------	--

4b Guaranteed payments for capital	17 Alternative min tax (AMT) items
------------------------------------	------------------------------------

4c Total guaranteed payments	
------------------------------	--

5 Interest income	18 Tax-exempt income and nondeductible expenses
-------------------	---

6a Ordinary dividends	
-----------------------	--

6b Qualified dividends	
------------------------	--

6c Dividend equivalents	19 Distributions
-------------------------	------------------

7 Royalties	20 Other information
-------------	----------------------

8 Net short-term capital gain (loss)	
--------------------------------------	--

9a Net long-term capital gain (loss)	
--------------------------------------	--

9b Collectibles (28%) gain (loss)	
-----------------------------------	--

9c Unrecaptured section 1250 gain	
-----------------------------------	--

10 Net section 1231 gain (loss)	
---------------------------------	--

11 Other income (loss)	
------------------------	--

12 Section 179 deduction	21 Foreign taxes paid or accrued
--------------------------	----------------------------------

13 Other deductions	
---------------------	--

22 <input type="checkbox"/> More than one activity for at-risk purposes*	
--	--

23 <input type="checkbox"/> More than one activity for passive activity purposes*	
---	--

\*See attached statement for additional information.

For IRS Use Only

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SCHEDULE K-1

SCHEDULE K-3 NOTIFICATION

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THE SCHEDULE K-3 HAS NOT BEEN PREPARED FOR YOU. YOU WILL NOT RECEIVE A COPY OF THE SCHEDULE UNLESS YOU REQUEST ONE.

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**Schedule K-1  
(Form 1065)**

 Department of the Treasury  
Internal Revenue Service

beginning [REDACTED]

ending [REDACTED]

**2024**

For calendar year 2024, or tax year

**Partner's Share of Income, Deductions,  
Credits, etc.**

See separate instructions.

**Part I Information About the Partnership**
**A** Partnership's employer identification number  
**27-4652069**
**B** Partnership's name, address, city, state, and ZIP code

**HOUSE SPIRITS DISTILLERY LLC**  
**65 SE WASHINGTON ST**  
**PORTLAND, OR 97214**
**C** IRS center where partnership filed return:  
**E-FILE**
**D**  Check if this is a publicly traded partnership (PTP)

**Part II Information About the Partner**
**E** Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)  
[REDACTED]

**F** Name, address, city, state, and ZIP code for partner entered in E. See instructions.  
**JOHN A TICE**  
[REDACTED]

**G**  General partner or LLC member-manager       Limited partner or other LLC member

**H1**  Domestic partner       Foreign partner

**H2**  If the partner is a disregarded entity (DE), enter the partner's:  
TIN \_\_\_\_\_ Name \_\_\_\_\_

**I1** What type of entity is this partner? **INDIVIDUAL**
**I2** If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here 
**J** Partner's share of profit, loss, and capital:  

Beginning	Ending
Profit <b>0.0000000%</b>	<b>0.0000000%</b>
Loss <b>0.0000000%</b>	<b>0.0000000%</b>
Capital <b>0.0000000%</b>	<b>0.0000000%</b>

Check if decrease is due to:

 Sale or  Exchange of partnership interest. See instructions.

**K1** Partner's share of liabilities: 

Beginning	Ending
Nonrecourse ..... \$	\$
Qualified nonrecourse financing ..... \$	\$
Recourse ..... \$	<b>0.</b> \$ <b>0.</b>

**K2** Check this box if Item K-1 includes liability amounts from lower-tier partnerships 
**K3** Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions 
**L Partner's Capital Account Analysis**

Beginning capital account .....	\$ .....
Capital contributed during the year .....	\$ .....
Current year net income (loss) .....	\$ .....
Other increase (decrease) (attach explanation) ...	\$ .....
Withdrawals and distributions .....	\$ (.....)
Ending capital account .....	\$ <b>0.</b>

**M** Did the partner contribute property with a built-in gain (loss)?

 Yes     No If "Yes," attach statement. See instructions.

**N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**

Beginning .....	\$ .....
Ending .....	\$ .....

 Final K-1 Amended K-1

OMB No. 1545-0123

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**
**1** Ordinary business income (loss)  
**0.** **A** **0.** **14** Self-employment earnings (loss)

**2** Net rental real estate income (loss)  
**3** Other net rental income (loss)  
**4a** Guaranteed payments for services  
**4b** Guaranteed payments for capital  
**4c** Total guaranteed payments  
**5** Interest income  
**6a** Ordinary dividends  
**6b** Qualified dividends  
**6c** Dividend equivalents  
**7** Royalties  
**8** Net short-term capital gain (loss)  
**9a** Net long-term capital gain (loss)  
**9b** Collectibles (28%) gain (loss)  
**9c** Unrecaptured section 1250 gain  
**10** Net section 1231 gain (loss)  
**11** Other income (loss)  
**12** Section 179 deduction  
**13** Other deductions  
**21** Foreign taxes paid or accrued  
**22**  More than one activity for at-risk purposes\*  
**23**  More than one activity for passive activity purposes\*

\*See attached statement for additional information.

For IRS Use Only

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SCHEDULE K-1

SCHEDULE K-3 NOTIFICATION

---

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Client Copy

**Schedule K-1  
(Form 1065)**

 Department of the Treasury  
Internal Revenue Service

beginning [REDACTED]

ending [REDACTED]

**2024**

For calendar year 2024, or tax year

**Partner's Share of Income, Deductions,  
Credits, etc.**

See separate instructions.

**Part I Information About the Partnership**
**A** Partnership's employer identification number  
**27-4652069**
**B** Partnership's name, address, city, state, and ZIP code

**HOUSE SPIRITS DISTILLERY LLC**  
**65 SE WASHINGTON ST**  
**PORTLAND, OR 97214**
**C** IRS center where partnership filed return:  
**E-FILE**
**D**  Check if this is a publicly traded partnership (PTP)

**Part II Information About the Partner**
**E** Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)  
[REDACTED]

**F** Name, address, city, state, and ZIP code for partner entered in E. See instructions.  
**BROOKE ARTHUR**  
[REDACTED]

**G**  General partner or LLC member-manager       Limited partner or other LLC member

**H1**  Domestic partner       Foreign partner

**H2**  If the partner is a disregarded entity (DE), enter the partner's:  
TIN \_\_\_\_\_ Name \_\_\_\_\_

**I1** What type of entity is this partner? **INDIVIDUAL**
**I2** If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here 
**J** Partner's share of profit, loss, and capital:  

Beginning	Ending
Profit <b>0.0000000%</b>	<b>0.0000000%</b>
Loss <b>0.0000000%</b>	<b>0.0000000%</b>
Capital <b>0.0000000%</b>	<b>0.0000000%</b>

Check if decrease is due to:

 Sale or  Exchange of partnership interest. See instructions.

**K1** Partner's share of liabilities:  

Beginning	Ending
Nonrecourse ..... \$	\$
Qualified nonrecourse financing ..... \$	\$
Recourse ..... \$	<b>0.</b> \$ <b>0.</b>

**K2** Check this box if Item K-1 includes liability amounts from lower-tier partnerships 
**K3** Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions 
**L Partner's Capital Account Analysis**

Beginning capital account .....	\$ .....
Capital contributed during the year .....	\$ .....
Current year net income (loss) .....	\$ .....
Other increase (decrease) (attach explanation) ...	\$ .....
Withdrawals and distributions .....	\$ (.....)
Ending capital account .....	\$ <b>0.</b>

**M** Did the partner contribute property with a built-in gain (loss)?

 Yes     No If "Yes," attach statement. See instructions.

**N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**

Beginning .....	\$ .....
Ending .....	\$ .....

 Final K-1 Amended K-1

OMB No. 1545-0123

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

1 Ordinary business income (loss) <b>0.</b>	14 Self-employment earnings (loss) <b>A.</b> <b>0.</b>
2 Net rental real estate income (loss) [REDACTED]	15 Credits [REDACTED]
3 Other net rental income (loss) [REDACTED]	[REDACTED]
4a Guaranteed payments for services [REDACTED]	16 Schedule K-3 is attached if checked ..... <input type="checkbox"/>
4b Guaranteed payments for capital [REDACTED]	17 Alternative min tax (AMT) items [REDACTED]
4c Total guaranteed payments [REDACTED]	[REDACTED]
5 Interest income [REDACTED]	18 Tax-exempt income and nondeductible expenses [REDACTED]
6a Ordinary dividends [REDACTED]	[REDACTED]
6b Qualified dividends [REDACTED]	19 Distributions [REDACTED]
6c Dividend equivalents [REDACTED]	[REDACTED]
7 Royalties [REDACTED]	20 Other information [REDACTED]
8 Net short-term capital gain (loss) [REDACTED]	[REDACTED]
9a Net long-term capital gain (loss) [REDACTED]	[REDACTED]
9b Collectibles (28%) gain (loss) [REDACTED]	[REDACTED]
9c Unrecaptured section 1250 gain [REDACTED]	[REDACTED]
10 Net section 1231 gain (loss) [REDACTED]	[REDACTED]
11 Other income (loss) [REDACTED]	[REDACTED]
12 Section 179 deduction [REDACTED]	21 Foreign taxes paid or accrued [REDACTED]
13 Other deductions [REDACTED]	[REDACTED]
22 <input type="checkbox"/> More than one activity for at-risk purposes*	[REDACTED]
23 <input type="checkbox"/> More than one activity for passive activity purposes*	[REDACTED]

\*See attached statement for additional information.

For IRS Use Only

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SCHEDULE K-1

SCHEDULE K-3 NOTIFICATION

---

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**Schedule K-1  
(Form 1065)**

 Department of the Treasury  
Internal Revenue Service

beginning [REDACTED]

ending [REDACTED]

**2024**

For calendar year 2024, or tax year

**Partner's Share of Income, Deductions,  
Credits, etc.**

See separate instructions.

**Part I Information About the Partnership**
**A** Partnership's employer identification number  
**27-4652069**
**B** Partnership's name, address, city, state, and ZIP code

**HOUSE SPIRITS DISTILLERY LLC**  
**65 SE WASHINGTON ST**  
**PORTLAND, OR 97214**
**C** IRS center where partnership filed return:  
**E-FILE**
**D**  Check if this is a publicly traded partnership (PTP)

**Part II Information About the Partner**
**E** Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)  
[REDACTED]

**F** Name, address, city, state, and ZIP code for partner entered in E. See instructions.  
**CHRISTIAN KROGSTAD**  
[REDACTED]

**G**  General partner or LLC member-manager       Limited partner or other LLC member

**H1**  Domestic partner       Foreign partner

**H2**  If the partner is a disregarded entity (DE), enter the partner's:  
TIN \_\_\_\_\_ Name \_\_\_\_\_

**I1** What type of entity is this partner? **INDIVIDUAL**
**I2** If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here 
**J** Partner's share of profit, loss, and capital:  

Beginning	Ending
Profit <b>0.0000000%</b>	<b>0.0000000%</b>
Loss <b>0.0000000%</b>	<b>0.0000000%</b>
Capital <b>0.0000000%</b>	<b>0.0000000%</b>

Check if decrease is due to:

 Sale or  Exchange of partnership interest. See instructions.

**K1** Partner's share of liabilities:  

Beginning	Ending
Nonrecourse ..... \$	\$
Qualified nonrecourse financing ..... \$	\$
Recourse ..... \$	<b>0.</b> \$ <b>0.</b>

**K2** Check this box if Item K-1 includes liability amounts from lower-tier partnerships 
**K3** Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions 
**L Partner's Capital Account Analysis**

Beginning capital account .....	\$ <b>-701,272.</b>
Capital contributed during the year .....	\$ _____
Current year net income (loss) .....	\$ <b>0.</b>
Other increase (decrease) (attach explanation) ... \$	_____
Withdrawals and distributions .....	\$(_____)
Ending capital account .....	\$ <b>-701,272.</b>

**M** Did the partner contribute property with a built-in gain (loss)?

 Yes     No If "Yes," attach statement. See instructions.

**N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**

Beginning .....	\$ _____
Ending .....	\$ _____

 Final K-1 Amended K-1

OMB No. 1545-0123

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**
**1** Ordinary business income (loss)  
**0.** **A** **0.**
**2** Net rental real estate income (loss)

**3** Other net rental income (loss)

**4a** Guaranteed payments for services

**4b** Guaranteed payments for capital

**4c** Total guaranteed payments

**5** Interest income

**6a** Ordinary dividends

**6b** Qualified dividends

**6c** Dividend equivalents

**7** Royalties

**8** Net short-term capital gain (loss)

**9a** Net long-term capital gain (loss)

**9b** Collectibles (28%) gain (loss)

**9c** Unrecaptured section 1250 gain

**10** Net section 1231 gain (loss)

**11** Other income (loss)

**12** Section 179 deduction

**21** Foreign taxes paid or accrued

**13** Other deductions

**22**  More than one activity for at-risk purposes\*

**23**  More than one activity for passive activity purposes\*

\*See attached statement for additional information.

For IRS Use Only

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SCHEDULE K-1

SCHEDULE K-3 NOTIFICATION

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THE SCHEDULE K-3 HAS NOT BEEN PREPARED FOR YOU. YOU WILL NOT RECEIVE A COPY OF THE SCHEDULE UNLESS YOU REQUEST ONE.

Client Copy

**Partner Basis Worksheet**

Partner Number:	7	Partner ID Number:	[REDACTED]
Partner Name:	<b>CHRISTIAN KROGSTAD</b>	Ownership Percentage:	
Partnership Name:	<b>HOUSE SPIRITS DISTILLERY LLC</b>	Partnership ID Number:	<b>27-4652069</b>
		Year Ended:	<b>DECEMBER 31, 2024</b>
<b>Increases:</b>			
1.	Adjusted basis at the end of the prior year (not less than zero) .....	1.	0.
2.	Money and your adjusted basis in property contributed to the partnership less the associated liabilities (not less than zero) .....	2.	
3.	Partner's share of partnership liabilities (current year Item K, Schedule K-1 and increased share) .....	3.	
a.	Less: Liabilities included in line 1 above (prior year Item K) .....	3a.	
4.	Items of income or gain this year including tax-exempt income .....	a.	
a.	Ordinary business income .....	b.	
b.	Net rental real estate income .....	c.	
c.	Other net rental income .....	d.	
d.	Interest income .....	e.	
e.	Ordinary dividends .....	f.	
f.	Royalties .....	g.	
g.	Net short-term capital gain .....	h.	
h.	Net long-term capital gain .....	i.	
i.	Net gain under Section 1231 .....	j.	
j.	Other income .....	k.	
k.	Tax-exempt income .....	l.	
l.	Other increases: .....	4.	
Total income and gain (Add 4(a) through 4(l)) .....			
5.	Gain (if any) recognized this year on contribution of property to partnership (other than gain from transfer of liabilities) .....	5.	
6.	Depletion (other than oil and gas) in excess of basis .....	6.	
Total increases (Add lines 2 through 6) .....			
<b>Decreases:</b>			
7.	Withdrawals and distributions during the year .....	7.	
8.	Partner's share of partnership liabilities (current year Item K, Sch K-1 and decreased share) .....	8.	
a.	Less: Liabilities included in line 1 above (prior year Item K) .....	8a.	
9.	Nondeductible expenses .....	9.	
10.	Partnership losses and deductions: a. Ordinary business (loss) .....	a.	
b.	Net rental real estate (loss) .....	b.	
c.	Other net rental (loss) .....	c.	
d.	Net short-term capital (loss) .....	d.	
e.	Net long-term capital (loss) .....	e.	
f.	Net loss under Section 1231 .....	f.	
g.	Other deductions .....	g.	
h.	Charitable contributions .....	h.	
i.	Section 179 deduction .....	i.	
j.	Foreign taxes paid or accrued .....	j.	
k.	Other decreases: .....	k.	
l.	Disallowing prior year's losses and deductions .....	l.	701,272.
11.	Oil and gas depletion (not to exceed your allocable share of the adjusted basis of the property) .....	11.	
Total decreases (Add 10(a) through 10(k) and line 11) .....			
12.	Adjusted Basis of partnership interest (If less than zero, enter zero) .....	12.	0.
<b>Gain on Distributions:</b>			
13.	a. Cash distributions .....	a.	
b.	Less: basis before distributions and allocable loss .....	b.	
c.	Gain on distribution .....	c.	
<b>Carryover:</b>			
14.	a. Prior year loss .....	a.	701,272.
b.	Add: Losses and deductions this year .....	b.	
c.	Less: Applied this year .....	c.	0.
d.	End of year (not less than 0) .....	d.	701,272.

**Allocation of Losses and Deductions**

Partner Number:	7	Year Ended:	
Partner Name:	CHRISTIAN KROGSTAD	DECEMBER 31, 2024	
		Partner ID Number:	

	(a) Beginning of Year and Current Year Losses and Deductions	(b) %	(c) Allowable Losses and Deductions in Current Year	(d) Disallowed Losses and Deductions (Carryover to Next Year)
Ordinary business (loss) .....	653,543.	95.368337		653,543.
Net rental real estate (loss) .....				
Other net rental (loss) .....				
Net short-term capital (loss) .....				
Net long-term capital (loss) .....				
Net loss under Section 1231 .....	1,090.	.159058		1,090.
Other deductions .....	338.	.049323		338.
Charitable contributions .....				
Section 179 deduction .....				
Foreign taxes paid or accrued .....				
Other decreases .....	30,312.	4.423282		30,312.
Total deductible losses and deductions .....	685,283.	100.000000		685,283.
Nondeductible expenses .....	15,989.	100.000000		15,989.
Oil and gas depletion .....				
Total nondeductible expenses and oil and gas depletion .....	15,989.	100.000000		15,989.
Totals .....	701,272.			701,272.

**Schedule K-1  
(Form 1065)**

 Department of the Treasury  
Internal Revenue Service
beginning ending **2024**

For calendar year 2024, or tax year

**Partner's Share of Income, Deductions,  
Credits, etc.**

See separate instructions.

**Part I Information About the Partnership**
**A** Partnership's employer identification number  
**27-4652069**
**B** Partnership's name, address, city, state, and ZIP code

**HOUSE SPIRITS DISTILLERY LLC**  
**65 SE WASHINGTON ST**  
**PORLAND, OR 97214**
**C** IRS center where partnership filed return:
**E-FILE**
**D**  Check if this is a publicly traded partnership (PTP)

**Part II Information About the Partner**
**E** Partner's SSN or TIN (Do not use TIN of a disregarded entity. See instructions.)  
**81-3718161**
**F** Name, address, city, state, and ZIP code for partner entered in E. See instructions.

**LIQUOR INVESTMENT LLC**  
**801 MAIN AVENUE**  
**NORWALK, CT 06851**
**G**  General partner or LLC member-manager       Limited partner or other LLC member

**H1**  Domestic partner       Foreign partner

**H2**  If the partner is a disregarded entity (DE), enter the partner's:

TIN \_\_\_\_\_ Name \_\_\_\_\_

**I1** What type of entity is this partner? **PARTNERSHIP**
**I2** If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here 
**J** Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	<b>32.8171064%</b>	<b>32.8171064%</b>
Loss	<b>32.8171064%</b>	<b>32.8171064%</b>
Capital	<b>32.8170975%</b>	<b>32.8170975%</b>

Check if decrease is due to:

 Sale or  Exchange of partnership interest. See instructions.

**K1** Partner's share of liabilities:

	Beginning	Ending
Nonrecourse .....	\$	\$
Qualified nonrecourse financing .....	\$	\$
Recourse .....	\$ 0 .	\$ 0 .

**K2** Check this box if Item K-1 includes liability amounts from lower-tier partnerships 
**K3** Check if any of the above liability is subject to guarantees or other payment obligations by the partner. See instructions 
**L Partner's Capital Account Analysis**

Beginning capital account .....	\$
Capital contributed during the year .....	\$
Current year net income (loss) .....	\$
Other increase (decrease) (attach explanation) ...	\$
Withdrawals and distributions .....	\$( )
Ending capital account .....	\$ 0 .

**M** Did the partner contribute property with a built-in gain (loss)?

 Yes  No If "Yes," attach statement. See instructions.

**N Partner's Share of Net Unrecognized Section 704(c) Gain or (Loss)**

Beginning .....	\$
Ending .....	\$

 Final K-1 Amended K-1

OMB No. 1545-0123

**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

1 Ordinary business income (loss)	0 .	14 Self-employment earnings (loss)	0 .
2 Net rental real estate income (loss)	A	15 Credits	
3 Other net rental income (loss)	B		
4a Guaranteed payments for services	C	16 Schedule K-3 is attached if checked .....	<input type="checkbox"/>
4b Guaranteed payments for capital	D	17 Alternative min tax (AMT) items	
4c Total guaranteed payments	E		
5 Interest income	F	18 Tax-exempt income and nondeductible expenses	
6a Ordinary dividends	G		
6b Qualified dividends	H	19 Distributions	
6c Dividend equivalents	I		
7 Royalties	J	20 Other information	
8 Net short-term capital gain (loss)	K		
9a Net long-term capital gain (loss)	L		
9b Collectibles (28%) gain (loss)	M		
9c Unrecaptured section 1250 gain	N		
10 Net section 1231 gain (loss)	O		
11 Other income (loss)	P		
12 Section 179 deduction	Q	21 Foreign taxes paid or accrued	
13 Other deductions	R		
22 <input type="checkbox"/> More than one activity for at-risk purposes*			
23 <input type="checkbox"/> More than one activity for passive activity purposes*			

\*See attached statement for additional information.

For IRS Use Only

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SCHEDULE K-1

SCHEDULE K-3 NOTIFICATION

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THE SCHEDULE K-3 HAS NOT BEEN PREPARED FOR YOU. YOU WILL NOT RECEIVE A COPY OF THE SCHEDULE UNLESS YOU REQUEST ONE.

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**Partner Basis Worksheet**

Partner Number:	8	Partner ID Number:	81-3718161
Partner Name:	LIQUOR INVESTMENT LLC	Ownership Percentage:	32.8171%
Partnership Name:	HOUSE SPIRITS DISTILLERY LLC	Partnership ID Number:	27-4652069
		Year Ended:	DECEMBER 31, 2024

**Increases:**

1. Adjusted basis at the end of the prior year (not less than zero) ..... 1. 0.
2. Money and your adjusted basis in property contributed to the partnership  
less the associated liabilities (not less than zero) ..... 2.
3. Partner's share of partnership liabilities (current year Item K, Schedule K-1 and increased share) ..... 3.
- a. Less: Liabilities included in line 1 above (prior year Item K) ..... 3a.
4. Items of income or gain this year including tax-exempt income ..... a.
- a. Ordinary business income ..... b.
- b. Net rental real estate income ..... c.
- c. Other net rental income ..... d.
- d. Interest income ..... e.
- e. Ordinary dividends ..... f.
- f. Royalties ..... g.
- g. Net short-term capital gain ..... h.
- h. Net long-term capital gain ..... i.
- i. Net gain under Section 1231 ..... j.
- j. Other income ..... k.
- k. Tax-exempt income ..... l.
- l. Other increases: ..... 4.
- Total income and gain (Add 4(a) through 4(l)) ..... 5.
5. Gain (if any) recognized this year on contribution of property to partnership  
(other than gain from transfer of liabilities) ..... 6.
6. Depletion (other than oil and gas) in excess of basis ..... 6.
- Total increases (Add lines 2 through 6) ..... 7.

**Decreases:**

7. Withdrawals and distributions during the year ..... 7.
8. Partner's share of partnership liabilities (current year Item K, Sch K-1 and decreased share) ..... 8.
- a. Less: Liabilities included in line 1 above (prior year Item K) ..... 8a.
9. Nondeductible expenses ..... 9.
10. Partnership losses and deductions:
- a. Ordinary business (loss) ..... a.
- b. Net rental real estate (loss) ..... b.
- c. Other net rental (loss) ..... c.
- d. Net short-term capital (loss) ..... d.
- e. Net long-term capital (loss) ..... e.
- f. Net loss under Section 1231 ..... f.
- g. Other deductions ..... g.
- h. Charitable contributions ..... h.
- i. Section 179 deduction ..... i.
- j. Foreign taxes paid or accrued ..... j.
- k. Other decreases: ..... k.
- l. Disallowed prior year's losses and deductions ..... l.
11. Oil and gas depletion (not to exceed your allocable share of the adjusted basis of the property) ..... 11.
- Total decreases (Add 10(a) through 10(k) and line 11) ..... 12. 0.

12. Adjusted Basis of partnership interest (If less than zero, enter zero)

**Gain on Distributions:**

13. a. Cash distributions ..... a.
- b. Less: basis before distributions and allocable loss ..... b.
- c. Gain on distribution ..... c.

**Carryover:**

14. a. Prior year loss ..... a.
- b. Add: Losses and deductions this year ..... b.
- c. Less: Applied this year ..... c.
- d. End of year (not less than 0) ..... d. 0.



SCHEDULE K-1

NONDEDUCTIBLE EXPENSES, BOX 18, CODE C

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES	NONDEDUCTIBLE PORTION	104,497.
TAX EXPENSE ADJUSTMENT FOR FORM NONDEDUCTIBLE PORTION		
8846 CREDIT		2,957.
TOTAL TO SCHEDULE K-1, BOX 18, CODE C		107,454.

SCHEDULE K-1

BUSINESS INTEREST EXPENSE, BOX 20, CODE N

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
BUSINESS INTEREST EXPENSE (INCLUDED IN ORDINARY BUSINESS INCOME (LOSS))	SEE PARTNERS INSTRUCTIONS	4,669.
TOTAL TO SCHEDULE K-1, BOX 20, CODE N		4,669.

SCHEDULE K-1

EXCESS BUSINESS LOSS LIMITATION  
BOX 20, CODE AJ

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
AGGREGATE BUSINESS ACTIVITY GROSS INCOME OR GAIN	SEE IRS SCH. K-1 INSTRUCTIONS	2,746,216.
AGGREGATE BUSINESS ACTIVITY DEDUCTION	SEE IRS SCH. K-1 INSTRUCTIONS	12,766,043.

SCHEDULE K-1

SECTION 199A INFORMATION, BOX 20, CODE Z

DESCRIPTION	AMOUNT
TRADE OR BUSINESS -	
ORDINARY INCOME (LOSS)	-10,019,827.
W-2 WAGES	4,977,679.
UNADJUSTED BASIS OF ASSETS	8,236,501.

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SCHEDULE K-1SECTION 199A ADDITIONAL INFORMATION

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THE SECTION 199A AMOUNTS TO BE USED IN THE CALCULATION OF QUALIFIED BUSINESS INCOME DEDUCTION ON YOUR 1040/1041 RETURN ARE REPORTED ON LINE 20, UNDER CODE Z. PLEASE CONSULT YOUR TAX ADVISOR REGARDING THE CALCULATION OF THE QUALIFIED BUSINESS INCOME DEDUCTION, INCLUDING THE POSSIBLE AGGREGATIONS AND LIMITATIONS THAT MAY APPLY AND THE FILING OF THE 1.199A-4(C)(2)(I) ANNUAL DISCLOSURE STATEMENT.

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SCHEDULE K-1SCHEDULE K-3 NOTIFICATION

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THE SCHEDULE K-3 HAS NOT BEEN PREPARED FOR YOU. YOU WILL NOT RECEIVE A COPY OF THE SCHEDULE UNLESS YOU REQUEST ONE.

**Partner Basis Worksheet**

Partner Number:	9	Partner ID Number:	81-3718161
Partner Name:	LIQUOR INVESTMENT LLC PREFERRED INTER		
Partnership Name:	PARTNERSHIP NAME: HOUSE SPIRITS DISTILLERY LLC Partnership ID Number: 27-4652069 Year Ended: DECEMBER 31, 2024		
<b>Increases:</b>			
1.	Adjusted basis at the end of the prior year (not less than zero) .....	1.	25,671,662.
2.	Money and your adjusted basis in property contributed to the partnership less the associated liabilities (not less than zero) .....	2.	9,300,000.
3.	Partner's share of partnership liabilities (current year Item K, Schedule K-1 and increased share) .....	3.	
a.	Less: Liabilities included in line 1 above (prior year Item K) .....	3a.	
4.	Items of income or gain this year including tax-exempt income .....	a.	
b.	Ordinary business income .....	b.	
c.	Net rental real estate income .....	c.	
d.	Other net rental income .....	d.	
e.	Interest income .....	e.	
f.	Ordinary dividends .....	f.	
g.	Royalties .....	g.	
h.	Net short-term capital gain .....	h.	
i.	Net long-term capital gain .....	i.	
j.	Net gain under Section 1231 .....	j.	
k.	Other income .....	k.	
l.	Tax-exempt income .....	l.	
m.	Other increases: .....	m.	
Total income and gain (Add 4(a) through 4(l)) .....		4.	
5.	Gain (if any) recognized this year on contribution of property to partnership (other than gain from transfer of liabilities) .....	5.	
6.	Depletion (other than oil and gas) in excess of basis .....	6.	
Total increases (Add lines 2 through 6) .....			9,300,000.
<b>Decreases:</b>			
7.	Withdrawals and distributions during the year .....	7.	
8.	Partner's share of partnership liabilities (current year Item K, Sch K-1 and decreased share) .....	8.	
a.	Less: Liabilities included in line 1 above (prior year Item K) .....	8a.	
9.	Nondeductible expenses .....	9.	107,454.
10.	Partnership losses and deductions: .....	a.	10,019,827.
b.	Ordinary business (loss) .....	b.	
c.	Net rental real estate (loss) .....	c.	
d.	Other net rental (loss) .....	d.	
e.	Net short-term capital (loss) .....	e.	
f.	Net long-term capital (loss) .....	f.	
g.	Net loss under Section 1231 .....	g.	
h.	Other deductions .....	h.	11,142.
i.	Charitable contributions .....	i.	
j.	Section 179 deduction .....	j.	
k.	Foreign taxes paid or accrued .....	k.	
l.	Other decreases: .....	l.	
m.	Disallowed prior year's losses and deductions .....	m.	
11.	Oil and gas depletion (not to exceed your allocable share of the adjusted basis of the property) .....	11.	
Total decreases (Add 10(a) through 10(k) and line 11) .....			10,030,969.
12.	Adjusted Basis of partnership interest (If less than zero, enter zero) .....	12.	24,833,239.
<b>Gain on Distributions:</b>			
13.	a. Cash distributions .....	a.	
b.	Less: basis before distributions and allocable loss .....	b.	
c.	Gain on distribution .....	c.	
<b>Carryover:</b>			
14.	a. Prior year loss .....	a.	
b.	Add: Losses and deductions this year .....	b.	10,138,423.
c.	Less: Applied this year .....	c.	34,971,662.
d.	End of year (not less than 0) .....	d.	0.

TAXABLE YEAR  
**2024****Limited Liability Company  
Return of Income**429851 01-16-25  
**CALIFORNIA FORM  
568**

201216810072 HOUS 27-4652069  
 TYB 01-01-2024 TYE 12-31-2024  
 HOUSE SPIRITS DISTILLERY LLC

24

65 SE WASHINGTON ST  
 PORTLAND OR 97214

ACCTMETHOD 2 06-20-2011 ASSETS 29639991.  
 INITIAL 0 FINAL 0 AMENDED 0 PROTECTIVE 0

- I (1) During this taxable year, did this LLC acquire control or majority ownership (more than a 50% interest) in another legal entity? If yes, did the acquired entity(ies) own California real property (i.e., land, buildings), lease such property for a term of 35 years or more, or lease such property from a government agency for any term?

•  Yes  No

- (2) During this taxable year, did another person or legal entity acquire control or majority ownership (more than a 50% interest) of this LLC or any legal entity in which the LLC owns a controlling majority interest? If yes, did the acquired entity(ies) own California real property (i.e., land, buildings), lease such property for a term of 35 years or more, or lease such property from a government agency for any term? If yes to both questions, answer yes.

•  Yes  No

- (3) Has California real property (i.e., land, buildings) transferred to the LLC that was excluded from property tax reassessment under Revenue and Taxation Code Section 62(a)(2)? If yes, during this taxable year, has more than 50% of the LLC's ownership interests cumulatively transferred in one or more transactions and it was not reported on a previous year's tax return? If yes to both questions, answer yes.

•  Yes  No

(Yes requires filing of BOE-100-B statement, penalties may apply - see instructions.)

Complete Schedule IW, LLC Income Worksheet (on Side 7) first to determine line 1.

**Whole dollars only**

- |  |   |    |           |    |
|--|---|----|-----------|----|
| 1 Total income from Schedule IW, Limited Liability Company Income Worksheet. See instructions .....                      | • | 1  | 854 , 988 | 00 |
| 2 Limited Liability Company fee. See instructions .....  | • | 2  | 2 , 500   | 00 |
| 3 2024 annual Limited Liability Company tax. See instructions .....  | • | 3  | 800       | 00 |
| 4 Pass-through entity elective tax. See instructions .....   | • | 4  |           | 00 |
| 5 Nonconsenting nonresident members' tax liability from Schedule T (Side 4) .....  | • | 5  |           | 00 |
| 6 Partnership level tax. If IRS concluded a centralized audit for this year, see instructions. If not, leave blank. .... | • | 6  |           | 00 |
| 7 <b>Total tax and fee.</b> Add line 2, line 3, line 4, line 5, and line 6 .....   | • | 7  | 3 , 300   | 00 |
| 8 Amount paid with form FTB 3537 and 2024 form FTB 3522 and form FTB 3536 <b>STMT 1</b> .....                            | • | 8  | 800       | 00 |
| 9 Amounts paid for pass-through entity elective tax .....  | • | 9  |           | 00 |
| 10 Overpayment from prior year allowed as a credit .....   | • | 10 | 2 , 500   | 00 |
| 11 Withholding (Form 592-B and/or 593) .....   | • | 11 |           | 00 |
| 12 <b>Total payments.</b> Add line 8, line 9, line 10 and line 11 .....  | • | 12 | 3 , 300   | 00 |
| 13 <b>Use tax. This is not a total line.</b> See instructions .....  | • | 13 |           | 00 |
| 14 Payments balance. If line 12 is more than line 13, subtract line 13 from line 12 .....                                | • | 14 | 3 , 300   | 00 |
| 15 <b>Use tax balance.</b> If line 13 is more than line 12, subtract line 12 from line 13 .....                          | • | 15 |           | 00 |
| 16 <b>Tax and fee due.</b> If line 7 is more than line 14, subtract line 14 from line 7 .....                            | • | 16 |           | 00 |
| 17 <b>Overpayment.</b> If line 14 is more than line 7, subtract line 7 from line 14 .....                                | • | 17 |           | 00 |

Enclose, but do not staple,  
any payment.

		Whole dollars only
18	Amount of line 17 to be credited to 2025 tax or fee .....	• 18 00
19	<b>Refund.</b> If the total of line 18 is less than line 17, subtract the total from line 17 .....	• 19 .00
20	Penalties and interest. See instructions .....	• 20 00
21	<b>Total amount due.</b> Add line 15, line 16, line 18, and line 20, then subtract line 17 from the result .....	• 21 0.00

J	Principal business activity code ( <b>Do not</b> leave blank) .....	• 722410
	Business activity <u>DISTILLERY</u>	Product or service <u>SPIRITS</u>
K	K Enter the maximum number of members in the LLC at any time during the year. For multiple member LLCs, attach a California Schedule K-1 (568) for each of these members .....	• 7
L	L Is this LLC an investment partnership? See General Information O .....	• <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
M	(1) M Is this LLC apportioning or allocating income to California using Schedule R? .....	• <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	(2) (2) If "No," was this LLC registered in California without earning any income sourced in this state during the taxable year? .....	• <input type="radio"/> Yes <input type="checkbox"/> No
N	N Was there a distribution of property or a transfer (for example, by sale or death) of an LLC interest during the taxable year? .....	• <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
P	(1) P Does the LLC have any foreign (non-U.S.) nonresident members? .....	• <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	(2) (2) Does the LLC have any domestic (non-foreign) nonresident members? .....	• <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	(3) (3) Were Form 592, Form 592-A, Form 592-B, Form 592-F, and Form 592-PTE filed for these members? .....	N/A • <input type="checkbox"/> Yes <input type="checkbox"/> No
Q	Q Are any members in this LLC also LLCs or partnerships? .....	• <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
R	R Is this LLC under audit by the IRS or has it been audited in a prior year? .....	• <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
S	S Is this LLC a member or partner in another multiple member LLC or partnership? .....	• <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," complete Schedule EO, Part I.
T	T Is this LLC a publicly traded partnership (as defined in IRC Section 469(l)(1))? .....	• <input type="radio"/> Yes <input checked="" type="checkbox"/> No
U	(1) U (1) Is this LLC a business entity disregarded for tax purposes? .....	• <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	(2) (2) If "Yes," see instructions and complete Side 1, Side 2, Side 3, Schedule B, Side 5, and Side 7, if applicable. Are there credits or credit carryovers attributable to the disregarded entity? .....	• <input type="checkbox"/> Yes <input type="checkbox"/> No
	(3) (3) If "Yes" to U(1), does the disregarded entity have total income derived from or attributable to California that is less than the LLC's total income from all sources? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No
V	V Has the LLC included a Reportable Transaction, or Listed Transaction within this return? (See instructions for definitions). If "Yes," complete and attach federal Form 8886 for each transaction .....	• <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
W	W Did this LLC file the Federal Schedule M-3 (federal Form 1065)? .....	• <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
X	X Is this LLC a direct owner of an entity that filed a federal Schedule M-3? .....	• <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Y	Y Does the LLC have a beneficial interest in a trust or is it a grantor of a Trust? .....	• <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach schedule of trusts and federal identification numbers.
Z	Z Does this LLC own an interest in a business entity disregarded for tax purposes? .....	• <input type="radio"/> Yes <input checked="" type="checkbox"/> No If "Yes," complete Schedule EO, Part II.
AA	AA Is any member of the LLC related (as defined in IRC Section 267(c)(4)) to any other member of the LLC? .....	• <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
BB	BB Is any member of the LLC a trust for the benefit of any person related (as defined in IRC Section 267(c)(4)) to any other member? .....	• <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

(continued on Side 3)

(continued from Side 2)

**CC (1)** Is the LLC deferring any income from the disposition of assets? (see instructions) ..... •  Yes  No**(2)** If "Yes," enter the year of asset disposition ..... • **DD** Is the LLC reporting previously deferred Income from:  
(see instructions) ..... •  Installment Sale •  IRC §1031 •  IRC §1033 •  Other**EE** "Doing business as" name. See instructions: • **FF (1)** Has this LLC operated as another entity type such as a Corporation, S Corporation, General Partnership, Limited Partnership, or Sole Proprietorship in the previous five (5) years? ..... •  Yes  No**(2)** If "Yes", provide prior FEIN(s) if different, business name(s), and entity type(s) for prior returns filed with the FTB and/or IRS (see instructions): **GG (1)** Has this LLC previously operated outside California? ..... •  Yes  No**(2)** Is this the first year of doing business in California? ..... •  Yes  No**HH** Is the LLC a section 721(c) partnership, as defined in Treasury Regulations Section 1.721(c)-1T(b)(14)? .....  Yes  No**II** At any time during the tax year, were there any transfers between the LLC and its members subject to the disclosure requirements of Regulations section 1.707-8? .....  Yes  No**JJ** Check if the LLC: **(1)**  Aggregated activities for IRC Section 465 at-risk purposes**(2)**  Grouped activities for IRC Section 469 passive activity purposes**KK (1)** Has this business entity previously filed an unclaimed property Holder Remit Report with the State Controller's Office? ..... •  Yes  No**(2)** If "Yes," when was the last report filed? (mm/dd/yyyy) •  (3) Amount last remitted  \$ 

<b>Single Member LLC Information and Consent</b>		<b>FOR YOUR RECORDS</b>	
		• Federal TIN/ SSN	
Sole Owner's name (as shown on owner's return) ● <input type="checkbox"/>	FEIN/CA Corp no./CA SOS File no.		
Street Address, City, State, and ZIP Code			

• What type of entity is the ultimate owner of this SMLLC? Check only one box:

- (1) Individual     (2) C Corporation     (3) Pass-Through (S corporation, partnership, LLC classified as a partnership)
- (4) Estate/Trust     (5) Exempt Organization

Member's Consent Statement: I consent to the jurisdiction of the State of California to tax my LLC income and agree to file returns and pay tax as may be required by the Franchise Tax Board.

Signature ►

Date

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of authorized member or manager ►	Date	Telephone
	Authorized member or manager's email address (optional)		

<b>Paid Preparer's Use Only</b>	Paid preparer's signature ►	Date	Check if <input checked="" type="checkbox"/> self-employed	PTIN ● P01791864
	Firm's name (or yours, if self-employed) and address			Firm's FEIN ● 93-1304312
	► IRVINE & COMPANY, CPA'S, LLC 345 NE 102ND AVE. PORTLAND, OR 97220-4108			Telephone ● (503) 252-8449

May the FTB discuss this return with the preparer shown above (see instructions)? .....

•  Yes  No

429881 01-16-25

**Schedule A Cost of Goods Sold**

<b>1</b>	<b>Inventory at beginning of year</b>	<b>15,420,849</b>	00
<b>2</b>	<b>Purchases less cost of items withdrawn for personal use</b>	<b>2,983,696</b>	00
<b>3</b>	<b>Cost of labor</b>		00
<b>4</b>	<b>Additional IRC Section 263A costs. Attach schedule</b>	<b>SEE STATEMENT 2</b>	
<b>5</b>	<b>Other costs. Attach schedule</b>	<b>SEE STATEMENT 3</b>	
<b>6</b>	<b>Total. Add line 1 through line 5</b>	<b>19,114,144</b>	00
<b>7</b>	<b>Inventory at end of year</b>	<b>17,489,895</b>	00
<b>8</b>	<b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Schedule B, line 2	<b>1,624,249</b>	00

- 9** **a** Check all methods used for valuing closing inventory:

(1)  Cost      (2)  Lower of cost or market as described in Treas. Reg. Section 1.471-4      (3)  Write down of "subnormal" goods as described in Treas. Reg. Section 1.471-2(c)      (4)  Other. Specify method used and attach explanation \_\_\_\_\_

**b** Check this box if the LIFO inventory method was adopted this taxable year for any goods. If checked, attach federal Form 970. \_\_\_\_\_

**c** Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to the LLC? \_\_\_\_\_  Yes  No

**d** Was there any change (other than for IRC Section 263A purposes) in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation \_\_\_\_\_  Yes  No

**Schedule B      Income and Deductions**

**Caution:** Include only trade or business income and expenses on line 1a through line 22 below. See the instructions for more information.

Income	1 a Gross receipts or sales \$ <b>4,370,465</b> b Less returns and allowances \$ _____ c Balance • 2 Cost of goods sold (Schedule A, line 8) ..... (●) 3 GROSS PROFIT. Subtract line 2 from line 1c ..... ● 4 Total ordinary income from other LLCs, partnerships, and fiduciaries. Attach schedule ..... ● 5 Total ordinary loss from other LLCs, partnerships, and fiduciaries. Attach schedule ..... ● 6 Total farm profit. Attach federal Schedule F (Form 1040) ..... ● 7 Total farm loss. Attach federal Schedule F (Form 1040) ..... ● 8 Total gains included on Schedule D-1, Part II, line 17 ( <b>gain only</b> ) ..... ● 9 Total losses included on Schedule D-1, Part II, line 17 ( <b>loss only</b> ) ..... ● 10 Other income. Attach schedule ..... ● 11 Other loss. Attach schedule ..... ● 12 <b>Total income (loss).</b> Combine line 3 through line 11 ..... ● 13 Salaries and wages (other than members) ..... (●) 14 Guaranteed payments to members ..... (●) 15 Bad debts ..... ● 16 Deductible interest expense not claimed elsewhere on return ..... (●) 17 a Depreciation and amortization. Att form FTB 3885L \$ <b>665,358</b> b Less depreciation reported on Sch A and elsewhere on return \$ <b>425,972</b> c Balance • 18 Depletion. Do not deduct oil and gas depletion ..... ● 19 Retirement plans, etc. ..... ● 20 Employee benefit programs ..... ● 21 Other deductions. Attach schedule ..... SEE STATEMENT 5 • 22 <b>Total deductions.</b> Add line 13 through line 21 ..... ● 23 Ordinary income (loss) from trade or business activities. Subtract line 22 from line 12 ..... ●  <b>FOR YOUR RECORDS</b> <b>E-FILE ONLY - DO NOT MAIL</b>
Deductions	1c <b>4,370,465</b> 00 2 <b>1,624,249</b> 00 3 <b>2,746,216</b> 00 4 ..... 00 5 ..... 00 6 ..... 00 7 ..... 00 8 ..... 00 9 ..... 00 10 ..... 00 11 ..... 00 12 <b>2,746,216</b> 00 13 <b>3,960,225</b> 00 14 ..... 00 15 ..... 00 16 <b>4,669</b> 00 17c <b>239,386</b> 00 18 ..... 00 19 ..... 00 20 <b>258,844</b> 00 21 <b>8,305,876</b> 00 22 <b>12,769,000</b> 00 23 <b>-10,022,784</b> 00

**Schedule T** Nonconsenting Nonresident Members' Tax Liability. Attach additional sheets if necessary.

(a) Member's name	(b) SSN, ITIN, or FEIN	(c) Distributive share of income	(d) Tax rate	(e) Member's total tax due (see instructions)	(f) Amount withheld by this LLC on this member - reported on Form 592-B	(g) Member's net tax due

Total the amount of tax due. Enter the total here and on Side 1, line 4. If less than zero enter -0-

**Schedule K Members' Shares of Income, Deductions, Credits, etc.**

	(a) Distributive share items	(b) Amounts from federal K (1065)	(c) California adjustments	(d) Total amounts using California law			
Income (Loss)	1 Ordinary income (loss) from trade or business activities .....	1 •-10,019,827	-2,957	•-10,022,784			
	2 Net income (loss) from rental real estate activities. Attach federal Form 8825	2 ●		●			
	3 a Gross income (loss) from other rental activities .....	3a ●		●			
	b Less expenses. Attach schedule .....	3b					
	c Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c ●		●			
	4 Guaranteed payments a Services .....	4a					
	b Capital .....	4b					
	c Total .....	4c ●		●			
	5 Interest income .....	5 ●		●			
	6 Dividends .....	6 ●		●			
	7 Royalties .....	7 ●		●			
8 Net short-term capital gain (loss). Attach Schedule D (568) .....	8 ●		●				
9 Net long-term capital gain (loss). Attach Schedule D (568) .....	9 ●		●				
10 a Total gain under IRC Section 1231 (other than due to casualty or theft) .....	10a ●		●				
b Total loss under IRC Section 1231 (other than due to casualty or theft) .....	10b ●		●				
11 a Other portfolio income (loss). Attach schedule .....	11a ●		●				
b Total other income. Attach schedule .....	11b ●		●				
c Total other loss. Attach schedule .....	11c ●		●				
12 Expense deduction for recovery property (IRC Section 179). Attach schedule	12 ●		●				
13 a Cash contributions .....	13a ● 11,142		● 11,142				
b Noncash contributions .....	13b ●		●				
c Investment interest expense .....	13c ●		●				
d 1 Total expenditures to which IRC Section 59(e) election may apply .....	13d1 ●		●				
2 Type of expenditures .....	13d2						
e Deductions related to portfolio income .....	13e ●		●				
f Other deductions. Attach schedule .....	13f ●		●				
15 a Withholding on LLC allocated to all members .....	15a		●				
b Low-income housing credit .....	15b		●				
c Credits other than the credit shown on line 15b related to rental real estate activities. Attach schedule .....	15c		●				
d Credits related to other rental activities. Attach schedule .....	15d		●				
e Nonconsenting nonresident members' tax paid by LLC .....	15e		●				
f Other credits. Attach schedule .....	15f		●				
17 a Depreciation adjustment on property placed in service after 1986	17a		●				
b Adjusted gain or loss .....	17b		●				
c Depletion (other than oil and gas) .....	17c		●				
d Gross income from oil, gas, and geothermal properties .....	17d		●				
e Deductions allocable to oil, gas, and geothermal properties .....	17e		●				
f Other alternative minimum tax items. Attach schedule .....	17f		●				
18 a Tax-exempt interest income .....	18a		●				
b Other tax-exempt income .....	18b		●				
c Nondeductible expenses .....	18c 107,454	-2,957	● 104,497				
19 a Distributions of money (cash and marketable securities) .....	19a		●				
b Distribution of property other than money .....	19b		●				
20 a Investment income .....	20a		●				
b Investment expenses .....	20b		●				
c Other information. See instructions .....	20c		●				
21 a Total distributive income/payment items. Combine lines 1, 2, 3c and 4c through 11c. From the result, subtract the sum of lines 12 through 13f. ...	21a ●-10,030,969	-2,957	●-10,033,926				
Analysis	b Analysis of members:	(a) Corporate	(b) Individual i. Active      ii. Passive	(c) Partnership	(d) Exempt Organization	(e) Nominee/Other	(f) LLC
	Members	●	●	●#####●	●	●	

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**Schedule L Balance Sheets.** See instructions before completing Schedules L, M-1, and M-2.

Assets	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
1 Cash .....		5,455,803		● 2,257,478
2 a Trade notes and accounts receivable .....	462,023		243,924	
b Less allowance for bad debts .....	( )	462,023	( )	243,924
3 Inventories .....		15,089,459		● 17,105,486
4 U.S. government obligations .....				
5 Tax-exempt securities .....				
6 Other current assets. Attach schedule .....		482,037		● 459,517
7 a Loans to members .....				
b Mortgage and real estate loans .....				
8 Other investments. Attach schedule .....				●
9 a Buildings and other depreciable assets .....	7,875,971		8,321,233	
b Less accumulated depreciation .....	( 2,790,753 )	● 5,085,218	( 3,175,382 )	● 5,145,851
10 a Depletable assets .....				
b Less accumulated depletion .....	( )	( )		
11 Land (net of any amortization) .....		●		●
12 a Intangible assets (amortizable only) .....	1,366,752		1,376,545	
b Less accumulated amortization .....	( 739,148 )	627,604	( 892,650 )	483,895
13 Other assets. Attach schedule STMT 14				● 3,943,840
14 Total assets .....		27,202,144		29,639,991
<b>Liabilities and Capital</b>				
15 Accounts payable .....		260,254		● 69,077
16 Mortgages, notes, bonds payable in less than 1 year .....				●
17 Other current liabilities. Attach schedule .....		1,311,850		● 1,894,315
18 All nonrecourse loans .....		●		●
19 a Loans from members .....				
b Mortgages, notes, bonds payable in 1 year or more .....		●		●
20 Other liabilities. Attach schedule STMT 16				● 2,635,616
21 Members' capital accounts .....		● 25,555,040		● 25,040,983
22 Total liabilities and capital .....		27,422,144		29,639,991

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**Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return.** Use total amount under California law. See instructions.

1 Net income (loss) per books .....	● 9,814,057	Income recorded on books this year not included on Schedule K, line 1 through line 11c. Itemize:
2 Income included on Schedule K, line 1 through line 11c not recorded on books this year. Itemize .....	●	a Tax-exempt interest ● \$
3 Guaranteed payments (other than health insurance) .....	●	b Other ..... ● \$ 230,606
4 Expenses recorded on books this year not included on Schedule K, line 1 through line 13f. Itemize:		c Total. Add line 6a and line 6b .....
a Depreciation .....	● \$	● 230,606
b Travel and entertainment .....	● \$ 104,497	
c Annual LLC tax .....	● \$	
d Other .....	● \$ 286,584	
e Total. Add line 4a through line 4d .....	● 391,081	
5 Total of line 1 through line 4e .....	● -9,422,976	

**Schedule M-2 Analysis of Members' Capital Accounts.** Use California amounts.

1 Balance at beginning of year .....	● 24,970,390	5 Total of line 1 through line 4 .....	24,239,421
2 Capital contributed during year .....	● 9,300,000	6 Distributions: a Cash .....	●
a Cash .....	●	b Property .....	●
b Property .....	●	7 Other decreases. Itemize .....	● 107,454
3 Net income (loss) per books .....	● -10,030,969	8 Total of line 6 and line 7 .....	● 107,454
4 Other increases. Itemize .....	●	9 Balance at end of year. Subtract line 8 from line 5 .....	● 24,131,967

**Schedule O Amounts from Liquidation used to Capitalize a Limited Liability Company.** (Complete only if initial return box is checked on Side 1, Question H.)

Name of entity liquidated (if more than one, attach a schedule)

Type of entity:  (1) C Corporation  (2) S Corporation  (3) Partnership  (4) Limited Partnership  (5) Sole Proprietor  (6) Farmer

Entity identification number(s): FEIN \_\_\_\_\_ SSN or ITIN \_\_\_\_\_ CA Corp. No. \_\_\_\_\_ CA SOS File No. \_\_\_\_\_

Amount of liquidation gains recognized to capitalize the LLC .....

**Schedule IW Limited Liability Company (LLC) Income Worksheet**

Enter your California income amounts on the worksheet. All amounts entered must be assigned for California law differences. Use only amounts that are from sources derived from or attributable to California when completing lines 1-17 of this worksheet. If your business is both within and outside of California, see Schedule IW instructions to assign the correct amounts to California. If the LLC is wholly within California, the total income amount is assigned to California and is entered beginning with line 1a. If the single member LLC (SMLLC) does not meet the 3 million criteria for filing Schedule B (568) and Schedule K (568), the SMLLC is still required to complete Schedule IW. Disregarded entities that do not meet the filing requirements to complete Schedule B or Schedule K should prepare Schedule IW by entering the California amounts attributable to the disregarded entity from the member's federal Schedule B, C, D, E, F (Form 1040), or additional schedules associated with other activities. Do not enter amounts on this worksheet that have already been reported by another LLC to determine its fee.

See instructions on page 14 of the Form 568 Booklet for more information on how to complete Schedule IW.

- 1 a Total California income from Form 568, Schedule B, line 3. See instructions .....  1a 537,238
- b Enter the California cost of goods sold from Form 568, Schedule B, line 2  
and from federal Schedule F (Form 1040) (plus California adjustments)  
associated with the receipts assigned to California on lines 1a and 4 .....  1b 317,750
- 2 a If the answer to Question U(1) on Form 568 Side 2, is "Yes", include the gross  
income of this disregarded entity that is not included in lines 1 and 8 through 16 .....  2a \_\_\_\_\_
- b Enter the cost of goods sold of disregarded entities associated with the receipts  
assigned to California on line 2a .....  2b \_\_\_\_\_
- c Enter the LLC's distributive share of ordinary income from pass-through entities .....  3a \_\_\_\_\_
- d Enter the LLC's distributive share of cost of goods sold from other pass-through  
entities associated with the receipt assigned to California on line 3a (see Schedule  
K-1s (565), Table 3, line 1a) .....  3b \_\_\_\_\_
- e Enter the LLC's distributive share of deductions from other pass-through entities  
associated with the receipt assigned to California on line 3a (see Schedule K-1s (565),  
Table 3, line 1b) .....  3c \_\_\_\_\_
- 4 Add gross farm income from federal Schedule F (Form 1040).  
Use California amounts .....  4 \_\_\_\_\_
- 5 Enter the total of other income (not loss) from Form 568, Schedule B, line 10 .....  5 \_\_\_\_\_
- 6 Enter the total gains (not losses) from Form 568, Schedule B, line 11 .....  6 \_\_\_\_\_
- 7 Add line 1a through line 6 .....  7 854,988
- 8 California rental real estate  
a Enter the total gross rents from federal Form 1040, line 1a .....  8a \_\_\_\_\_
- b Enter the total gross rents from all Schedule K-1s (565), Table 3, line 2 .....  8b \_\_\_\_\_
- c Add line 8a and line 8b .....  8c \_\_\_\_\_
- FOR YOUR RECORDS**  
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- 9 Other California rentals.  
a Enter the amount from Schedule K (568), line 3a .....  9a \_\_\_\_\_
- b Enter the amount from all Schedule K-1s (565), Table 3, line 3 .....  9b \_\_\_\_\_
- c Add lines 9a and 9b .....  9c \_\_\_\_\_
- 10 California interest. Enter the amount from Form 568, Schedule K, line 5 .....  10 \_\_\_\_\_
- 11 California dividends. Enter the amount from Form 568, Schedule K, line 6 .....  11 \_\_\_\_\_
- 12 California royalties. Enter the amount from Form 568, Schedule K, line 7 .....  12 \_\_\_\_\_
- 13 California capital gains. Enter the capital gains (not losses) included in the amounts from Form 568, Sch. K, lines 8 and 9 .....  13 \_\_\_\_\_
- 14 California 1231 gains. Enter the amount of total gains (not losses) from Form 568, Schedule K, line 10a .....  14 \_\_\_\_\_
- 15 Other California portfolio income (not loss). Enter the amount from Form 568, Schedule K, line 11a .....  15 \_\_\_\_\_
- 16 Other California income (not loss) not included in line 5. Enter the amount from Form 568, Schedule K, line 11b .....  16 \_\_\_\_\_
- 17 Total California income. Add lines 7, 8c, 9c, 10, 11, 12, 13, 14, 15, and 16. Line 17 may not be a negative number.  
Enter here and on Form 568, Side 1, line 1. If less than zero enter -0- .....  17 854,988

CA 568	AMOUNT PAID WITH FORMS 3537, 3522, 3536	STATEMENT 1
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DESCRIPTION	AMOUNT
AMOUNT PAID WITH FORM 3537	0.
AMOUNT PAID WITH FORM 3522	800.
AMOUNT PAID WITH FORM 3536	0.
TOTAL TO FORM 568, LINE 8	800.

CA SCHEDULE A	ADDITIONAL SECTION 263A COSTS	STATEMENT 2
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DESCRIPTION	AMOUNT
INSURANCE	283,627.
TOTAL TO SCHEDULE A, LINE 4	283,627.

CA SCHEDULE A	COGS OTHER COSTS	STATEMENT 3
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DESCRIPTION	AMOUNT
COST OF GOODS SOLD DEPRECIATION	425,972.
TOTAL TO SCHEDULE A, LINE 5	425,972.

CA	DEPRECIATION AND AMORTIZATION	STATEMENT 4
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DESCRIPTION	REPORTED ELSEWHERE	REPORTED ON PAGE 1
DEPRECIATION - TRADE OR BUSINESS		68,654.
DEPRECIATION - COST OF GOODS SOLD	425,972.	170,732.
AMORTIZATION - TRADE OR BUSINESS		
TOTAL TO LINES 17B AND 17C	425,972.	239,386.

CA	OTHER DEDUCTIONS	STATEMENT	5
DESCRIPTION		AMOUNT	
ADVERTISING		2,218,919.	
AUTO		21,856.	
BANK FEES		90,936.	
DUES & SUBSCRIPTIONS		138,613.	
EXCESS PRODUCTION COSTS		894,589.	
INSURANCE		283,627.	
INSURANCE-EMPLOYEES		107,690.	
INVENTORY WRITE OFF		41,145.	
LICENSES & FEES		88,822.	
MEALS		104,497.	
MISC		32,337.	
PAYROLL TAXES		288,182.	
POSTAGE & DELIVERY		257,074.	
PROFESSIONAL FEES		2,906,956.	
PROMOTION		4,956.	
SUPPLIES		188,340.	
TELEPHONE		31,874.	
TRAVEL		196,084.	
UTILITIES		17,473.	
WORKERS COMP		87,069.	
RENT		252,604.	
PROPERTY TAX		32,289.	
REPAIRS		19,944.	
TOTAL TRADE OR BUSINESS OTHER DEDUCTIONS, LINE 21		8,305,876.	

CA SCHEDULE K	CASH CONTRIBUTIONS	STATEMENT	6
DESCRIPTION		TYPE	AMOUNT
CASH	CASH (50%)		11,142.
TOTAL TO SCHEDULE K, LINE 13A			11,142.

CA SCHEDULE K	NONDEDUCTIBLE EXPENSES	STATEMENT	7
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DESCRIPTION	AMOUNT
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES	104,497.
TOTAL TO SCHEDULE K, LINE 18C	104,497.

CA SCHEDULE K	AGGREGATE GROSS RECEIPTS FOR AMT EXCLUSION	STATEMENT	8
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DESCRIPTION	AMOUNT
GROSS SALES LESS RETURNS	4,370,465.
TOTAL	4,370,465.

SCHEDULE M-1	EXPENSES RECORDED ON BOOKS NOT DEDUCTED IN RETURN	STATEMENT	9
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DESCRIPTION	AMOUNT
ADJUSTMENT FOR FORM 8846 CREDIT INSURANCE	2,957. 283,627.
TOTAL TO SCHEDULE M-1, LINE 4	286,584.

SCHEDULE M-1	INCOME RECORDED ON BOOKS NOT INCLUDED ON RETURN	STATEMENT	10
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DESCRIPTION	AMOUNT
COST OF GOODS SOLD	230,606.
TOTAL TO SCHEDULE M-1, LINE 6	230,606.

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SCHEDULE M-1	DEDUCTIONS ON RETURN NOT CHARGED AGAINST BOOKS	STATEMENT 11
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DESCRIPTION	AMOUNT
SALARIES AND WAGES	250,160.
AMORTIZATION	17,230.
TOTAL TO SCHEDULE M-1, LINE 7	<u>267,390.</u>

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SCHEDULE M-2	OTHER DECREASES	STATEMENT 12
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DESCRIPTION	AMOUNT
NONDEDUCTIBLE EXPENSES	107,454.
TOTAL TO SCHEDULE M-2, LINE 7	<u>107,454.</u>

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CA SCHEDULE L	OTHER CURRENT ASSETS	STATEMENT 13
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DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
PREPAIDS	482,037.	459,517.
TOTAL TO SCHEDULE L, LINE 6	<u>482,037.</u>	<u>459,517.</u>

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CA SCHEDULE L	OTHER ASSETS	STATEMENT 14
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DESCRIPTION	BEGINNING OF TAX YEAR	END OF TAX YEAR
RIGHT-OF-USE ASSETS	0.	3,943,840.
TOTAL TO SCHEDULE L, LINE 13	<u>0.</u>	<u>3,943,840.</u>

CA SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT	15
DESCRIPTION		BEGINNING OF TAX YEAR	END OF TAX YEAR
ACCRUED LIABILITIES		482,161.	198,823.
CREDIT CARDS		78,894.	39,043.
LEASE LIABILITIES CURRENT PORTION		0.	1,318,741.
PAYROLL LIABILITIES		750,795.	337,708.
TOTAL TO SCHEDULE L, LINE 17		1,311,850.	1,894,315.

CA SCHEDULE L	OTHER LIABILITIES	STATEMENT	16
DESCRIPTION		BEGINNING OF TAX YEAR	END OF TAX YEAR
LEASE LIABILITIES, LESS CURRENT PORTION		0.	2,635,616.
TOTAL TO SCHEDULE L, LINE 20		0.	2,635,616.

**SCHEDULE M-3**

(Form 1065)

(Rev. December 2021)  
Department of the Treasury  
Internal Revenue Service**Net Income (Loss) Reconciliation  
for Certain Partnerships**

► Attach to Form 1065.

► Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for instructions and the latest information.

OMB No. 1545-0123

Name of partnership

**HOUSE SPIRITS DISTILLERY LLC**

Employer identification number

**27-4652069****This Schedule M-3 is being filed because (check all that apply):**

- A  The amount of the partnership's total assets at the end of the tax year is equal to \$10 million or more.
- B  The amount of the partnership's adjusted total assets for the tax year is equal to \$10 million or more. If box B is checked, enter the amount of adjusted total assets for the tax year **39,778,414.**
- C  The amount of total receipts for the tax year is equal to \$35 million or more. If box C is checked, enter the total receipts for the tax year \_\_\_\_\_.
- D  An entity that is a reportable entity partner with respect to the partnership owns or is deemed to own an interest of 50% or more in the partnership's capital, profit, or loss on any day during the tax year of the partnership.

Name of Reportable Entity Partner	Identifying Number	Maximum Percentage Owned or Deemed Owned

E  Voluntary filer.**Part I Financial Information and Net Income (Loss) Reconciliation**

- 1a Did the partnership file SEC Form 10-K for its income statement period ending with or within this tax year?

Yes. Skip lines 1b and 1c and complete lines 2 through 11 with respect to that SEC Form 10-K.  
 No. Go to line 1b. See instructions if multiple non-tax-basis income statements are prepared.

- b Did the partnership prepare a certified audited non-tax-basis income statement for that period?

Yes. Skip line 1c and complete lines 2 through 11 with respect to that income statement.  
 No. Go to line 1c.

- c Did the partnership prepare a non-tax-basis income statement for that period?

Yes. Complete lines 2 through 11 with respect to that income statement.  
 No. Skip lines 2 through 3b and enter the partnership's net income (loss) per its books and records on line 4a.

- 2 Enter the income statement period: Beginning \_\_\_\_\_ Ending \_\_\_\_\_

- 3a Has the partnership's income statement been restated for the income statement period on line 2?

Yes. (If "Yes," attach a statement and the amount of each item restated.)  
 No.

- b Has the partnership's income statement been restated for any of the 5 income statement periods immediately preceding the period on line 2?

Yes. (If "Yes," attach a statement and the amount of each item restated.)  
 No.

- 4a Worldwide consolidated net income (loss) from income statement source identified on Part I, line 1 .....

**4a -9,814,057.**

- b Indicate accounting standard used for line 4a. See instructions.

1  GAAP      2  IFRS      3  Section 704(b)  
 4  Tax-basis      5  Other (specify) ► \_\_\_\_\_

- 5a Net income from nonincludible foreign entities (attach statement) .....

5a ( )

- b Net loss from nonincludible foreign entities (attach statement and enter as a positive amount) .....

5b

- 6a Net income from nonincludible U.S. entities (attach statement) .....

6a ( )

- b Net loss from nonincludible U.S. entities (attach statement and enter as a positive amount) .....

6b

- 7a Net income (loss) of other foreign disregarded entities (attach statement) .....

7a

- b Net income (loss) of other U.S. disregarded entities (attach statement) .....

7b

- 8 Adjustment to eliminations of transactions between includible entities and nonincludible entities (attach stmt.) .....

8

- 9 Adjustment to reconcile income statement period to tax year (attach statement) .....

9

- 10 Other adjustments to reconcile to amount on line 11 (attach statement) .....

10

- 11 Net income (loss) per income statement of the partnership. Combine lines 4a through 10 .....

**11 -9,814,057.****Note:** Part I, line 11, must equal Part II, line 26, column (a); or Form 1065, Schedule M-1, line 1. See instructions.

- 12 Enter the total amount (not just the partnership's share) of the assets and liabilities of all entities included or removed on the following lines.

Total Assets	Total Liabilities
<b>29,639,991.</b>	<b>4,599,008.</b>

**For Paperwork Reduction Act Notice, see the instructions for your return.****Schedule M-3 (Form 1065) (Rev. 12-2021)**

Name of partnership

HOUSE SPIRITS DISTILLERY LLC

Employer identification number

27-4652069

**Part II Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return**

	<b>Income (Loss) Items</b>	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
	Attach statements for lines 1 through 10.				
1	Income (loss) from equity method foreign corporations .....				
2	Gross foreign dividends not previously taxed .....				
3	Subpart F, QEF, and similar income inclusions .....				
4	Gross foreign distributions previously taxed .....				
5	Income (loss) from equity method U.S. corporations .....				
6	U.S. dividends .....				
7	Income (loss) from U.S. partnerships .....				
8	Income (loss) from foreign partnerships .....				
9	Income (loss) from other pass-through entities .....				
10	Items relating to reportable transactions .....				
11	Interest income (see instructions) .....				
12	Total accrual to cash adjustment .....				
13	Hedging transactions .....				
14	Mark-to-market income (loss) .....				
15	Cost of goods sold (see instructions) .....	( 1,393,643.)	-230,606.		( 1,624,249.)
16	Sale versus lease (for sellers and/or lessors) .....				
17	Section 481(a) adjustments .....				
18	Unearned/deferred revenue .....				
19	Income recognition from long-term contracts .....				
20	Original issue discount and other imputed interest .....				
21a	Income statement gain/loss on sale, exchange, abandonment, worthlessness, or other disposition of assets other than inventory and pass-through entities .....				
b	Gross capital gains from Schedule D, excluding amounts from pass-through entities .....				
c	Gross capital losses from Schedule D, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses .....				
d	Net gain/loss reported on Form 4797, line 17, excluding amounts from pass-through entities, abandonment losses, and worthless stock losses .....				
e	Abandonment losses .....				
f	Worthless stock losses (attach statement) .....				
g	Other gain/loss on disposition of assets other than inventory Other income (loss) items with differences (attach statement) .....				
22					
23	<b>Total income (loss) items.</b> Combine lines 1 through 22 .....	-1,393,643.	-230,606.		-1,624,249.
24	<b>Total expense/deduction items.</b> (From Part III, line 31) (see instructions) .....	-4,614,283.	-93,760.	107,454.	-4,600,589.
25	Other items with no differences .....	-3,806,131.			-3,806,131.
26	<b>Reconciliation totals.</b> Combine lines 23 through 25	-9,814,057.	-324,366.	107,454.	-10,030,969.

**Note:** Line 26, column (a), must equal Part I, line 11, and column (d) must equal Form 1065, Analysis of Net Income (Loss), line 1.

Name of partnership	Employer identification number			
HOUSE SPIRITS DISTILLERY LLC	27-4652069			
<b>Part III Reconciliation of Net Income (Loss) per Income Statement of Partnership With Income (Loss) per Return - Expense/Deduction Items</b>				
Expense/Deduction Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 State and local current income tax expense .....				
2 State and local deferred income tax expense .....				
3 Foreign current income tax expense (other than foreign withholding taxes) .....				
4 Foreign deferred income tax expense .....				
5 Equity-based compensation .....				
6 Meals and entertainment ..... <b>STMT 19</b>	<b>208,994.</b>		<b>-104,497.</b>	<b>104,497.</b>
7 Fines and penalties .....				
8 Judgments, damages, awards, and similar costs .....				
9 Guaranteed payments .....				
10 Pension and profit-sharing .....				
11 Other post-retirement benefits .....				
12 Deferred compensation .....				
13 Charitable contribution of cash and tangible property .....	<b>STMT 20</b>	<b>11,142.</b>		<b>11,142.</b>
14 Charitable contribution of intangible property .....				
15 Organizational expenses as per Regulations section 1.709-2(a) .....				
16 Syndication expenses as per Regulations section 1.709-2(b) ..				
17 Current year acquisition/reorganization investment banking fees .....				
18 Current year acquisition/reorganization legal and accounting fees .....				
19 Amortization/impairment of goodwill .....				
20 Amortization of acquisition, reorganization, and start-up costs .....				
21 Other amortization or impairment write-offs ..... <b>STMT 21</b>	<b>153,502.</b>	<b>17,230.</b>		<b>170,732.</b>
22 Reserved for future use .....				
23a Depletion - oil & gas .....				
b Depletion - other than oil & gas .....				
24 Intangible drilling and development costs (IDC) .....				
25 Depreciation .....	<b>-41,343.</b>	<b>109,997.</b>		<b>68,654.</b>
26 Bad debt expense .....				
27 Interest expense (see instructions) .....	<b>4,669.</b>			<b>4,669.</b>
28 Purchase versus lease (for purchasers and/or lessees) .....				
29 Research and development costs .....				
30 Other expense/deduction items with differences (attach statement) ..... <b>STMT 22</b>	<b>4,277,319.</b>	<b>-33,467.</b>	<b>-2,957.</b>	<b>4,240,895.</b>
31 Total expense/deduction items. Combine lines 1 through 30. Enter here and on Part II, line 24, reporting positive amounts as negative and negative amounts as positive .....	<b>4,614,283.</b>	<b>93,760.</b>	<b>-107,454.</b>	<b>4,600,589.</b>

Schedule M-3 (Form 1065) (Rev. 12-2021)

**8916-A**(Rev. November 2019)  
Department of the Treasury  
Internal Revenue Service**Supplemental Attachment to Schedule M-3**

OMB No. 1545-0123

- Attach to Schedule M-3 for Form 1065, 1120, 1120-L, 1120-PC, or 1120-S.  
 ► Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for the latest information.

Name of common parent <b>HOUSE SPIRITS DISTILLERY LLC</b>	Employer identification number <b>27-4652069</b>
Name of subsidiary	Employer identification number

**Part I Cost of Goods Sold**

Cost of Goods Sold Items	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1 Amounts attributable to cost flow assumptions				
2 Amounts attributable to:				
a Stock option expense .....				
b Other equity-based compensation .....				
c Meals and entertainment .....				
d Parachute payments .....				
e Compensation with section 162(m) limitation				
f Pension and profit sharing .....				
g Other post-retirement benefits .....				
h Deferred compensation .....				
i Reserved .....				
j Amortization .....				
k Depletion .....				
l Depreciation .....	<b>425,972.</b>			<b>425,972.</b>
m Corporate-owned life insurance premiums .....				
<b>SEE STATEMENT 24</b>				
n Other section 263A costs .....		<b>283,627.</b>		<b>283,627.</b>
o Inventory shrinkage accruals .....				
p Excess inventory and obsolescence reserves .....				
q Lower of cost or market write-downs .....				
<b>SEE STATEMENT 26</b>				
r Other items with differences (attach statement) .....	<b>-2,016,025.</b>	<b>-53,021.</b>		<b>-2,069,046.</b>
<b>SEE STATEMENT 25</b>				
s Other items with no differences .....	<b>2,983,696.</b>			<b>2,983,696.</b>
t Total cost of goods sold. Add lines 1 through 7 in columns a, b, c, and d. Enter totals on the applicable Schedule M-3. See instructions .....	<b>1,393,643.</b>	<b>230,606.</b>		<b>1,624,249.</b>

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8916-A** (Rev. 11-2019)

**Part II Interest Income**

	Interest Income Item	(a) Income (Loss) per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Income (Loss) per Tax Return
1	Tax-exempt interest income				
2	Interest income from hybrid securities				
3	Sale/lease interest income				
4a	Intercompany interest income - From outside tax affiliated group				
4b	Intercompany interest income - From tax affiliated group				
5	Other interest income				
6	Total interest income. Add lines 1 through 5 in columns a, b, c, and d. Enter total on the applicable Schedule M-3.  See instructions.				

**Part III Interest Expense**

	Interest Expense Item	(a) Expense per Income Statement	(b) Temporary Difference	(c) Permanent Difference	(d) Deduction per Tax Return
1	Interest expense from hybrid securities				
2	Lease/purchase interest expense				
3a	Intercompany interest expense - Paid to outside tax affiliated group				
3b	Intercompany interest expense - Paid to tax affiliated group				
4	Other interest expense <b>STMT 27</b>	<b>4 , 669 .</b>			<b>4 , 669 .</b>
5	Total interest expense. Add lines 1 through 4 in columns a, b, c, and d. Enter total on the applicable Schedule M-3.  See instructions.	<b>4 , 669 .</b>			<b>4 , 669 .</b>

Form 8916-A (Rev. 11-2019)

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SCHEDULE M-3	OTHER INCOME (LOSS) AND EXPENSE / DEDUCTION ITEMS WITH NO DIFFERENCES	STATEMENT	17
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DESCRIPTION	PER INCOME STATEMENT	PER TAX RETURN
OTHER INCOME (LOSS) - SEE STATEMENT	4,370,465.	4,370,465.
OTHER EXPENSE / DEDUCTION - SEE STATEMENT	-8,176,596.	-8,176,596.
TOTAL TO SCHEDULE M-3, PART II, LINE 25	<u>-3,806,131.</u>	<u>-3,806,131.</u>

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SCHEDULE M-3	OTHER INCOME (LOSS) ITEMS WITH NO DIFFERENCES	STATEMENT	18
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DESCRIPTION	INCOME (LOSS) PER INCOME STATEMENT	INCOME (LOSS) PER TAX RETURN
SALES	4,370,465.	4,370,465.
TOTAL TO SCHEDULE M-3, PART II, LINE 25	<u>4,370,465.</u>	<u>4,370,465.</u>

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SCHEDULE M-3	MEALS AND ENTERTAINMENT	STATEMENT	19
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DESCRIPTION	EXPENSE PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	DEDUCTION PER TAX RETURN
MEALS AND ENTERTAINMENT FROM TRADE OR BUSINESS	208,994.		-104,497.	104,497.
TOTAL	<u>208,994.</u>		<u>-104,497.</u>	<u>104,497.</u>

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SCHEDULE M-3

CHARITABLE CONTRIBUTION OF CASH  
 AND TANGIBLE PROPERTY

STATEMENT 20

DESCRIPTION	EXPENSE/ DEDUCTION PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	EXPENSE/ DEDUCTION PER TAX RETURN
CASH	11,142.		0.	11,142.
TOTAL	11,142.		0.	11,142.

OTHER AMORTIZATION OR  
 IMPAIRMENT WRITE-OFFS

STATEMENT 21

DESCRIPTION	EXPENSE PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	DEDUCTION PER TAX RETURN
OTHER AMORTIZATION	153,502.	17,230.	0.	170,732.
TOTAL	153,502.	17,230.	0.	170,732.

SCHEDULE M-3

OTHER EXPENSE/DEDUCTION ITEMS WITH DIFFERENCES

STATEMENT 22

DESCRIPTION	EXPENSE/ DEDUCTION PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	EXPENSE/ DEDUCTION PER TAX RETURN
FORM 8846 CREDIT	0.		-2,957.	-2,957.
INSURANCE	567,254.	-283,627.	0.	283,627.
SALARIES AND WAGES	3,710,065.	250,160.	0.	3,960,225.
TOTAL TO M-3, PART III, LINE 30	4,277,319.	-33,467.	-2,957.	4,240,895.

**SCHEDULE M-3****OTHER EXPENSE/DEDUCTION ITEMS  
WITH NO DIFFERENCES****STATEMENT 23**

DESCRIPTION	EXPENSE/ DEDUCTION PER INCOME STATEMENT	EXPENSE/ DEDUCTION PER TAX RETURN
ADVERTISING	2,218,919.	2,218,919.
AUTO	21,856.	21,856.
BANK FEES	90,936.	90,936.
DUES & SUBSCRIPTIONS	138,613.	138,613.
EMPLOYEE BENEFIT PROGRAMS	258,844.	258,844.
EXCESS PRODUCTION COSTS	894,589.	894,589.
INSURANCE-EMPLOYEES	107,690.	107,690.
INVENTORY WRITE OFF	41,145.	41,145.
LICENSES & FEES	88,822.	88,822.
MISC	32,337.	32,337.
PAYROLL TAXES	288,182.	288,182.
POSTAGE & DELIVERY	257,074.	257,074.
PROFESSIONAL FEES	2,906,956.	2,906,956.
PROMOTION	4,956.	4,956.
PROPERTY TAX	32,289.	32,289.
RENT EXPENSE	252,604.	252,604.
REPAIRS	19,944.	19,944.
SUPPLIES	188,340.	188,340.
TELEPHONE	31,874.	31,874.
TRAVEL	196,084.	196,084.
UTILITIES	17,473.	17,473.
WORKERS COMP	87,069.	87,069.
TOTAL TO SCHEDULE M-3, PART II, LINE 25	8,176,596.	8,176,596.

**FORM 8916-A****OTHER SECTION 263A COSTS****STATEMENT 24**

DESCRIPTION	PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	PER TAX RETURN
INSURANCE	0.	283,627.	0.	283,627.
TOTAL TO LINE 2N	0.	283,627.	0.	283,627.

FORM 8916-A

OTHER ITEMS WITH NO DIFFERENCES

STATEMENT 25

DESCRIPTION	PER INCOME STATEMENT	PER TAX RETURN
PURCHASES	2,983,696.	2,983,696.
TOTAL TO LINE 7	2,983,696.	2,983,696.

FORM 8916-A

OTHER ITEMS WITH DIFFERENCES

STATEMENT 26

DESCRIPTION	PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	PER TAX RETURN
BEGINNING INVENTORY	15,089,459.	331,390.	0.	15,420,849.
ENDING INVENTORY	-17105484.	-384,411.	0.	-17489895.
TOTAL TO LINE 6	-2,016,025.	-53,021.	0.	-2,069,046.

FORM 8916-A

OTHER INTEREST EXPENSE

STATEMENT 27

DESCRIPTION	PER INCOME STATEMENT	TEMPORARY DIFFERENCE	PERMANENT DIFFERENCE	PER TAX RETURN
INTEREST EXPENSE FROM TRADE OR BUSINESS	4,669.	0.	0.	4,669.
TOTAL TO PART III, LINE 4	4,669.	0.	0.	4,669.

TAXABLE YEAR

**2024****Apportionment and Allocation of Income****CALIFORNIA SCHEDULE****R**

Attach this schedule behind the California tax return and prior to the supporting schedules.

For calendar year 2024 or fiscal year beginning month (mm/dd/yyyy) **01/01/2024**, and ending (mm/dd/yyyy) **12/31/2024**.

Name as shown on your California tax return

SSN, ITIN, FEIN, CA corp no., or CA SOS file no.

**HOUSE SPIRITS DISTILLERY LLC****201216810072  
27-4652069****Water's-Edge Filers Only: If controlled foreign corporations are included in the combined report, attach form FTB 2416.****Complete Schedule R (Side 1 and Side 2) and all applicable Schedules (R-1 through R-7). See General Information for Schedule R.**

1 a Net income (loss) after state adjustments from Form 100 or Form 100W, Side 2, line 17; Form 100S, Side 2, line 14; Form 100X, line 4. Form 565 and Form 568 filers: Enter the total of line 1 through line 11c from Schedule K (565 or 568) less the total of line 12 through line 13e from Schedule K (565 or 568) .....	• 1a	-10,033,926	00
b Water's-edge foreign investment interest offset from form FTB 2424, line 17 .....	• 1b		00
c Total. Combine line 1a and line 1b .....	• 1c	-10,033,926	00

**Nonbusiness Income (Loss) from All Sources.** See General Information A for definitions and examples.

2 Dividends included on line 1a and not deducted on Form 100, Side 2, line 11; Form 100W, Side 2, lines 11a/b; or Form 100S, Side 2, lines 9 and 10 .....	• 2	00	
3 Interest. Attach schedule .....	• 3	00	
4 Net income (loss) from the rental of property from Schedule R-3, line 3, column (c) .....	• 4	00	
5 Royalties. Attach schedule .....	• 5	00	
6 Gain (loss) from the sale of assets from Schedule R-4, line 2, column (e) .....	• 6	00	
7 Gain (loss) from sale of a nonbusiness interest in a partnership or LLC. Attach sch ...	• 7	00	
8 Miscellaneous nonbusiness income (loss). Attach schedule .....	• 8	00	
9 Total nonbusiness income (loss). Combine line 2 through line 8 .....	• 9		00

**Business Income (Loss) before Apportionment** (subject to a separate apportionment formula)

10 Business income (loss) from nonunitary partnership or LLC .....	• 10	00	
11 Income (loss) from a separate trade or business. Attach supplemental Schedule R ...	• 11	00	
12 Business income (loss) deferred from prior years. See General Information L .....	• 12	00	
13 Capital gain (loss) netting subject to separate apportionment. See Gen Information M	• 13	00	
14 Total separately apportionable business income (loss). Combine line 10 through line 13 .....	• 14		00
15 Tot business inc (loss) subject to apportionment for this trade or business, subtract the sum of ln 9 and ln 14 from ln 1c .....	• 15	-10,033,926	00
16 Interest offset from Schedule R-5, line 7 or line 16 (California domiciliaries only) .....	• 16		00
17 Business income (loss) for this trade or business subject to apportionment. Combine line 15 and line 16 .....	• 17	-10,033,926	00
18 a Apportionment percentage from Schedule R-1, Part A, line 2 or Part B, line 5 .....	• 18a	19.5629	%
b Business income (loss) apportioned to California. Multiply line 17 by line 18a .....	• 18b	-1,962,923	00

**Nonbusiness Income (Loss) Allocable to California.** If no income (loss) is allocable to California, do not complete line 19 through line 26, enter -0- on line 27 and go to Side 2, line 28.

19 Dividends and interest income (if taxpayer's commercial domicile is in California):			
a Dividends included in line 2 above .....	• 19a		00
b Interest included in line 3 above .....	• 19b		00
20 Net income (loss) from the rental of property within California from Schedule R-3, line 3, column (b) .....	• 20		00
21 Royalties. Attach schedule .....	• 21		00
22 Gain (loss) from the sale of assets within California from Schedule R-4, line 2, total of column (b) and column (d). Combined reporting groups, see General Information M .....	• 22		00
23 Gain (loss) from sale of a nonbusiness interest in a partnership or LLC. Attach schedule .....	• 23		00
24 Miscellaneous nonbusiness income (loss). Attach schedule .....	• 24		00
25 Total nonbusiness income (loss) allocable to California. Combine line 19a through line 24 .....	• 25		00
26 Interest offset from line 16 allocated to income included on line 19a and line 19b (California domiciliary only). See General Information J .....	• 26		00
27 Net nonbusiness income (loss) allocable to California. Subtract line 26 from line 25 .....	• 27		00

Name as shown on your California tax return

SSN, ITIN, FEIN, CA corp no., or CA SOS file no.

**HOUSE SPIRITS DISTILLERY LLC**

201216810072

27-4652069

**California Business Income (Loss)** subject to a separate apportionment formula.

28 California business income (loss) from a nonunitary partnership or LLC .....	•	28	00	
29 California income (loss) from a separate trade or business. Attach supplemental schedule R. ....	•	29	00	
30 California business income (loss) deferred from prior yrs. See General Information L .....	•	30	00	
31 Total business income (loss) separately apportioned to California. Combine line 28 through line 30 .....	•	31	00	
<b>Net Income (Loss) for California Purpose</b>				
32 Post-apportioned and allocated amounts from capital gain (loss) netting. See General Information M .....	•	32	00	
33 Net income (loss) for California purposes before contributions adjustment. Combine lines 18b, 27, 31, and 32 .....	•	33	-1,962,923	00
34 Contributions adjustment from Schedule R-6, line 15 .....	•	34	00	
35 Net income (loss) for California purposes. Combine line 33 and line 34. Enter here and on Form 100 or Form 100W, Side 2, line 18 or Form 100S, Side 2, line 15 .....	•	35	-1,962,923	00

**Complete the applicable  
Schedules R-1 through R-7,  
starting on Side 3.**

Name as shown on your California tax return

SSN, ITIN, FEIN, CA corp no., or CA SOS file no.

201216810072

27-4652069

**HOUSE SPIRITS DISTILLERY LLC****Schedule R-1 Apportionment Formula.****Part A Standard Method - Single-Sales Factor Formula.** Complete this part only if the corporation uses the single-sales factor formula.

See General Information G and Specific Instructions.	(a) Total within and outside California	(b) Total within California	(c) Percent within California $((b) \div (a)) \times 100$
<b>1 Sales:</b> Gross receipts, less returns, and allowances .....	<b>4 , 370 , 465</b>		
a Sales delivered or shipped to California purchasers.			
(i) Shipped from outside California .....		<b>854 , 988</b>	
(ii) Shipped from within California .....		<b>0</b>	
b Sales shipped from California to:			
(i) The United States Government .....		<b>0</b>	
(ii) Purchasers in a state where the taxpayer is not taxable .....		<b>• 0</b>	
c Total other gross receipts .....	<b>•</b>		
(i) Sales from services .....		<b>•</b>	
(ii) Sales or other income from intangibles .....		<b>•</b>	
(iii) Sales from rental, leasing or licensing of tangible or real property .....		<b>•</b>	
(iv) Sales from other gross receipts .....		<b>•</b>	
d Sales from partnerships or LLCs treated as partnerships .....	<b>•</b>	<b>•</b>	
<b>Total sales</b> .....	<b>• 4 , 370 , 465</b>	<b>• 854 , 988</b>	
<b>2 Apportionment percentage.</b> Divide total sales column (b) by total sales column (a) and multiply the result by 100. Enter the result here and on Schedule R, Side 1, line 18a. See General Information H .....			<b>• 19 . 5629%</b>

**Part B Three-Factor Formula.** Complete this part only if the corporation uses the three-factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California $((b) \div (a)) \times 100$
<b>1 Property:</b> Use the average yearly value of owned real and tangible personal property used in the business at original cost. See General Information E. Exclude property not connected with the business and the value of construction in progress.			
Inventory .....			
Buildings .....			
Machinery and equipment (including delivery equipment) .....			
Furniture and fixtures .....			
Land .....			
Other tangible assets. Attach schedule .....			
Rented property used in the business. See General Information E .....			
<b>Total property</b> .....	<b>•</b>	<b>•</b>	<b>• %</b>
<b>2 Payroll:</b> Use employee wages, salaries, commissions, and other compensation related to business income. See General Information F.			
<b>Total payroll</b> .....	<b>•</b>	<b>•</b>	<b>• %</b>
<b>3 Sales:</b> Gross receipts, less returns, and allowances. See General Information G and Specific Instructions .....			
a Sales delivered or shipped to California purchasers.			
(i) Shipped from outside California .....			
(ii) Shipped from within California .....			
b Sales shipped from California to:			
(i) The United States Government .....			
(ii) Purchasers in a state where the taxpayer is not taxable .....			
c Total other gross receipts .....	<b>•</b>	<b>•</b>	
<b>Total sales</b> .....	<b>•</b>	<b>•</b>	<b>• %</b>
<b>4 Total percent.</b> Add the percentages in col (c) .....			<b>%</b>
<b>5 Apportionment percentage.</b> Divide line 4 by 3, enter the result here and on Schedule R, Side 1, line 18a. See General Information H .....			<b>• %</b>

Name as shown on your California tax return

SSN, ITIN, FEIN, CA corp no., or CA SOS file no.

201216810072

27-4652069

**HOUSE SPIRITS DISTILLERY LLC****Schedule R-2 Sales and General Questionnaire.** Attach additional sheets if necessary.

- 1 Describe briefly the nature and location(s) of the California business activities. LIQUOR SALES

- 2 State the exact title and principal business activity of all joint ventures, partnerships, or LLCs in which the corporation has an interest. \_\_\_\_\_

- 3 Does the California sales figure on Schedule R-1 (or a comparable schedule in a combined report) include all sales shipped from California where the purchaser is the U.S. Government?  Yes  No If "No," explain.

- 4 Does the California sales figure on Schedule R-1 (or a comparable schedule in a combined report) include all sales shipped from California to states in which the taxpayer is not subject to tax? See General Information G and Specific Instructions.  Yes  No If "No," explain.

- 5 a Did the taxpayer use reasonable approximation to assign sales under Schedule R-1, Part A, line 1c (i)-(iv)? ..... •  Yes  No If "Yes," provide a brief description. \_\_\_\_\_

- b Did the taxpayer change reasonable approximation method to assign sales from the last tax return filed? See Specific Instructions .....   Yes  No If "Yes," provide a brief description of the new method.

- 6 Are the nonbusiness items reported on Schedule R, Side 1, line 2 through line 8, and the apportionment factor items reported on Schedule R-1 treated consistently on all state tax returns filed by the taxpayer?  Yes  No If "No," explain.

- 7 Has this corporation or any member of its combined unitary group changed the way income is apportioned or allocated to California from prior year tax returns? See General Information I.   Yes  No If "Yes," explain.

- 8 Does the California sales figure on Schedule R-1 (or comparable sch in a combined report) include all sales shipped to California destinations?   Yes  No If "No," indicate the name of the selling member and the nature of the sales activity believed to be immune.

- 9 Does the California sales figure on Schedule R-1 (or comparable schedule in a combined report) include all sales delivered to customers outside California which have an ultimate destination in California?   Yes  No If "No," explain.

**Schedule R-3 Net Income (Loss) from the Rental of Nonbusiness Property**

	(a) Total outside California	(b) Total within California	(c) Total outside and within California (a) + (b)
1 Income from rents .....			
2 Rental deductions .....			
3 Net income (loss) from rents. Subtract line 2 from line 1. Enter the result here and enter column (c) on Side 1, line 4; enter column (b) on Side 1, line 20 .....	<input checked="" type="radio"/>	<input checked="" type="radio"/>	

**Schedule R-4 Gain (Loss) from the Sale of Nonbusiness Assets**

California sales of nonbusiness assets include transactions involving: (1) real property located in California; (2) tangible personal property, if it had a situs in California at the time of sale, or if the corporation is commercially domiciled in California and not taxable in the state where the property had a situs at the time of sale; and (3) intangible personal property if the corporation's commercial domicile is in California or the income is otherwise allocable to California.

Description of property sold	Real estate and other tangible assets		Intangible assets		Total (e) (a) + (b) + (c) + (d)
	(a) Gain (loss) from outside California	(b) Gain (loss) from within California	(c) Gain (loss) from outside California	(d) Gain (loss) from within California	
1	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>
2 Total gain (loss).....	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>

Enter total gain (loss) line 2, column (e) on Side 1, line 6 and enter total of line 2, columns (b) and (d) on Side 1, line 22.

TAXABLE YEAR  
**2024**

## Depreciation and Amortization

429931 11-21-24  
**CALIFORNIA FORM**  
**3885L**

Name as shown on return

California Secretary of State (SOS) file no.

201216810072

FEIN

27-4652069

## HOUSE SPIRITS DISTILLERY LLC

## Amortization of property

1 Enter line 1, column (f) and column (i) totals ..... 1 15,808 133

## Depreciation

Be sure to make adjustments for any basis differences when calculating depreciation.

## **2 California depreciation for assets placed in service beginning before the 2024 taxable year**

3 Total California depreciation. Add line 1(f) totals and line 2 ..... 3 494,626

#### **Amortization**

Be sure to ma

#### **4 California amortization for intangibles placed in service beginning before the 2024**

**5** Total California amortization. Add line 1(i) totals and line 4

**6** Total depreciation and amortization. Add line 3 and line 5. Enter the total here and on Form 568, Schedule B, line 17a.

if from a trade or business, or on federal Form 8825, line 14, if from rental real estate activities 6 496,759

7 IRC Section 179 expense deduction from line 12 of the worksheet in the instructions

**8** Carryover of disallowed deduction to 2025 from line 13 of the worksheet in the instructions **8**

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CA TOB REC	RECONCILIATION OF CALIFORNIA ORDINARY INCOME TO FEDERAL ORDINARY INCOME			2024
NAME				EMPLOYER ID
DESCRIPTION	FEDERAL	CALIFORNIA	DIFFERENCE	
1 A GROSS RECEIPT OR SALES .....	4,370,465.	4,370,465.		
1 B LESS RETURNS AND ALLOWANCES .....				
1 C BALANCE (LINE 1A - 1B) .....	4,370,465.	4,370,465.		
2 COST OF GOODS SOLD AND/OR OPERATIONS .....	1,624,249.	1,624,249.		
3 GROSS PROFIT (LINE 1C - 2) .....	2,746,216.	2,746,216.		
4 ORDINARY INCOME (LOSS) FROM OTHER PARTNERSHIPS AND FIDUCIARIES .....				
5 NET FARM PROFIT (LOSS) .....				
6 NET GAIN (LOSS) FROM FORM 4797 OR FORM D-1 .....				
7 OTHER INCOME (LOSS) .....				
8 TOTAL INCOME (LOSS) (COMBINE LINES 3 THROUGH 7) .....	2,746,216.	2,746,216.		
9 SALARIES AND WAGES .....	3,960,225.	3,960,225.		
10 GUARANTEED PAYMENTS .....				
11 REPAIRS .....	19,944.	19,944.		
12 BAD DEBTS .....				
13 RENT .....	252,604.	252,604.		
14 TAXES .....	29,332.	32,289.	<2,957.	
15 DEDUCTIBLE INTEREST EXPENSE NOT CLAIMED ELSEWHERE .....	4,669.	4,669.		
16 DEPRECIATION .....	68,654.	239,386.	<170,732.	
17 DEPLETION .....				
18 RETIREMENT PLANS, ETC .....				
19 EMPLOYEE BENEFIT PROGRAMS .....	258,844.	258,844.		
20 OTHER DEDUCTIONS .....	8,171,771.	8,001,039.	170,732.	
21 TOTAL DEDUCTIONS (ADD LINE 9 THROUGH 20) .....	12,766,043.	12,769,000.	<2,957.	
22 ORDINARY INCOME (LOSS) (SUBTRACT LINE 21 FROM 8) .....	<10,019,827.	*10,022,784.>	2,957.	

CA REC	RECONCILIATION OF CALIFORNIA SOURCE AMOUNT	2024	
NAME		EMPLOYER ID	
HOUSE SPIRITS DISTILLERY LLC		27-4652069	
DESCRIPTION	CALIFORNIA SCHEDULE K AMOUNT	NON-CALIFORNIA SOURCE AMOUNT	CALIFORNIA SOURCE AMOUNT
1 Ordinary Income (loss) from trade or business activities .....	<10,022,784.>	<8,062,041.>	<1,960,743.>
2 Net Income (loss) from rental real estate activities .....			
3 Net income (loss) from other rental activities .....			
4 a Guaranteed payments for services .....			
b Guaranteed payments for capital .....			
c Total guaranteed payments .....			
5 Interest Income .....			
6 Dividends .....			
7 Royalties .....			
8 Net short-term capital gain (loss) .....			
9 Net long-term capital gain (loss) .....			
10 a Total Gain under IRC Section 1231 (other than due to casualty or theft)			
b Total Loss under IRC Section 1231 (other than due to casualty or theft)			
11 a Other portfolio income (loss) .....			
b Total other income .....			
c Total other loss .....			
12 Expense deduction for recovery property (IRC Section 179) .....			
13 a Cash contributions (total overrides detail below) .....			
i) 50% Limit .....	11,142.		11,142.
ii) 30% Limit .....			
iii) Cash contribution made in subsequent year (50%) .....			
13 b Noncash contributions (total overrides detail below) .....			
i) 50% Limit .....			
ii) 30% Limit .....			
iii) Capital gain property (20%) .....			
iv) Capital gain property to 50% organization (30%) .....			
v) Qualified conservation property (100%) .....			
c Investment interest expense .....			
d Section 59(e) expenditures .....			
e Deductions related to portfolio income .....			
f Other deductions .....			
17 a Depreciation adjustment on property in service after 1986 .....			
b Adjusted gain or (loss) .....			
c Depletion (other than oil and gas) .....			
d Gross income from oil, gas, and geothermal properties .....			
e Deductions allocable to oil, gas, and geothermal properties .....			
f Other alternative minimum tax items .....			
18 a Tax-exempt interest income .....			
b Other tax-exempt income .....			
c Nondeductible expenses .....	104,497.	84,054.	20,443.
20 a Investment income .....			
b Investment expenses .....			

**TAXABLE YEAR**

# **KABLE YEAR 2024 Member's Share of Income, Deductions, Credits, etc.**

429421 11-29-24  
**CALIFORNIA SCHEDULE**  
**K-1 (568)**

TYB 01-01-2024 TYE 12-31-2024  
27-4651965

ASTORIA LLC

65 SE WASHINGTON ST  
PORTLAND OR 97214

27-4652069 201216810072  
HOUSE SPIRITS DISTILLERY LLC

65 SE WASHINGTON ST  
PORTLAND OR 97214

**A** What type of entity is this member? • See instructions.



**B** Is this member a foreign member? .....

**C** Enter member's percentage (without regard to special allocations) of:

**(ii) Ending**

Profit .....	67.1829	%	•	67.1829	%
Loss .....	67.1829	%	•	67.1829	%
Capital .....	67.1829	%	•	67.1829	%

Check if decrease is due to: .....  Sale or  Exchange of LLC interest

**(i) Beginning**

**(ii) Ending**

#### D Member's share of liabilities:

Nonrecourse ..... \$  .00 • \$  .00  
Qualified nonrecourse financing ..... \$  .00 • \$  .00  
Recourse ..... \$  .00 • \$  .00

Check the box if Item D includes liability amounts from lower-tier partnerships or LLCs .....   
 Check if any of the above liability is subject to guarantees or other payment obligations by the member .....

**E Reportable transaction or tax shelter registration number(s)**

Member's name

ASTORIA LLC

Member's identifying number

27-4651965

**F** (1) Check here if this is a publicly traded partnership as defined in IRC Section 469(k)(2) .....   (2) Check here if this is an investment partnership (R&TC Sections 17955 and 23040.1) .....

**G** Check here if this is: • (1)  A final Schedule K-1 (568) (2)  An amended Schedule K-1 (568)

**H** Is this member a resident of California? ..... •  Yes ►  No

**I** Did this member contribute property with a built-in gain or loss? If "Yes" attach statement. See instructions .....  Yes  No

**J** Member's share of net unrecognized IRC Section 704(c) gain or (loss) ..... (i) Beginning \_\_\_\_\_ (ii) Ending \_\_\_\_\_

**K** Analysis of member's **tax basis** capital account.

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Current year net income (loss)	(d) Other increase (decrease) (attach explanation)	(e) Withdrawals and distributions	(f) Capital account at end of year, combine column (a) through column (e)
•	•	•		•( )•	0

**Caution:** Refer to Member's Instructions for Schedule K-1 (568) before entering information from this schedule on your California return.

(a) Income (Loss)	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (Form 1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
1 Ordinary income (loss) from trade or business activities .....			•	►	
2 Net income (loss) from rental real estate activities .....			•	►	
3 Net income (loss) from other rental activities .....			•	•	
4 a Guaranteed payments for services					
4 b Guaranteed payments for capital ...					
4 c Total guaranteed payments .....			•	►	
5 Interest income .....			•	►	
6 Dividends .....			•	►	
7 Royalties .....			•	►	
8 Net short-term capital gain (loss) .....			•	►	
9 Net long-term capital gain (loss) .....			•	►	
10 a Total gain under IRC Section 1231 (other than due to casualty or theft)			•	►	
b Total loss under IRC Section 1231 (other than due to casualty or theft)			•	►	
11 a Other portfolio income (loss). Attach schedule .....			•	►	
b Total other income .....			•	►	
c Total other loss .....			•	►	

Member's name

ASTORIA LLC

Member's identifying number

27-4651965

	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (Form 1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
Deductions	12 Expense deduction for recovery prop. (IRC Section 179) .....			●	●
	13 a Cash contributions .....			●	
	b Noncash contributions .....			●	
	c Investment interest expense .....			●	●
	d 1 Total expenditures to which an IRC Section 59(e) election may apply .....			●	●
	2 Type of expenditures ●				
	e Deductions related to portfolio income. Attach schedule .....			●	●
Credits	f Other deductions. Attach schedule .....			●	●
	15 a Total withholding (equals amount on Form 592-B if calendar year LLC) .....			●	►
	b Low-income housing credit .....			●	●
	c Credits other than line 15b related to rental real estate activities .....			●	●
	d Credits related to other rental activities. Attach schedule .....			●	●
	e Nonconsenting nonresident members' tax paid by LLC .....			●	●
	f Other credits - Attach required schedules or statements .....			●	●
Alternative Minimum Tax (AMT) Items	17 a Depreciation adjustment on property placed in service after 1986 .....			●	●
	b Adjusted gain or loss .....			●	●
	c Depletion (other than oil & gas) .....			●	●
	d Gross income from oil, gas, and geothermal properties .....			●	●
	e Deductions allocable to oil, gas, and geothermal properties .....			●	●
	f Other alternative minimum tax items. Attach schedule .....			●	●
Tax-exempt Income and Nondeductible Expenses	18 a Tax-exempt interest income .....			●	●
	b Other tax-exempt income .....			●	●
	c Nondeductible expenses .....			●	●
Distributions	19 a Distributions of money (cash and marketable securities) .....			●	
	b Distributions of property other than money			●	
Other Information	20 a Investment income .....			●	●
	b Investment expenses .....			●	●
	c Other information. See instructions .....			●	
	21 <input type="checkbox"/> More than one activity for at-risk purposes. See instructions.				
	22 <input type="checkbox"/> More than one activity for passive activity purposes. See instructions.				

Member's name  
ASTORIA LLC

Member's identifying number  
27-4651965

**Other Member Information**

**Table 1** - Member's share of nonbusiness income from intangibles (source of income is dependent on residence or commercial domicile of the member):

Interest ... \$	<input type="text"/>	Sec. 1231 Gains/Losses \$	<input type="text"/>	Capital Gains/Losses \$	<input type="text"/>
Dividends \$	<input type="text"/>	Royalties .....	\$ <input type="text"/>	Other .....	\$ <input type="text"/>

FOR USE BY MEMBERS ONLY - See instructions.

**Table 2** - Member's share of distributive items.

A. Member's share of the LLC's business income. See instructions. \$	<input type="text"/>		
B. Member's share of nonbusiness income from real and tangible personal property sourced or allocable to California.			
Capital Gains/Losses .....	\$ <input type="text"/>	Rents/Royalties .....	\$ <input type="text"/>
Sec. 1231 Gains/Losses .....	\$ <input type="text"/>	Other .....	\$ <input type="text"/>
C. Member's distributive share of the LLC's property, payroll, and sales:			
<b>Factors</b>	<b>Total within and outside California</b>	<b>Total within California</b>	
Property: Beginning .....	\$ <input type="text"/>	\$ <input type="text"/>	
Property: Ending .....	\$ <input type="text"/>	\$ <input type="text"/>	
Property: Annual rent expense .....	\$ <input type="text"/>	\$ <input type="text"/>	
Payroll .....	\$ <input type="text"/>	\$ <input type="text"/>	
Sales .....	\$ <input type="text"/>	\$ <input type="text"/>	

TAXABLE YEAR

2024

**Member's Share of Income,  
Deductions, Credits, etc.**

429421 11-29-24

CALIFORNIA SCHEDULE

**K-1 (568)**

TYB 01-01-2024 TYE 12-31-2024

CHRISTIAN

KROGSTAD

27-4652069 201216810072  
HOUSE SPIRITS DISTILLERY LLC65 SE WASHINGTON ST  
PORTLAND OR 97214*Client Copy***A** What type of entity is this member? • See instructions.

- |  |  |  |  |
|--|--|--|--|
| (1) <input checked="" type="checkbox"/> Individual | (4) <input type="checkbox"/> C Corporation       | (7) <input type="checkbox"/> LLP           | (10) <input type="checkbox"/> Exempt Organization      |
| (2) <input type="checkbox"/> S Corporation         | (5) <input type="checkbox"/> General Partnership | (8) <input type="checkbox"/> LLC           | (11a) <input type="checkbox"/> Disregarded Entity (DE) |
| (3) <input type="checkbox"/> Estate/Trust          | (6) <input type="checkbox"/> Limited Partnership | (9) <input type="checkbox"/> IRA/Keogh/SEP | (11b) DE owner's name _____                            |
| (11c) DE owner's TIN _____                         |  |  |  |

**B** Is this member a foreign member? ..... •  Yes  No**C** Enter member's percentage (without regard to special allocations) of:

(i) Beginning

(ii) Ending

Profit .....	<b>0 . 0 0 0</b>	%	•	<b>0 . 0 0 0</b>	%
Loss .....	<b>0 . 0 0 0</b>	%	•	<b>0 . 0 0 0</b>	%
Capital .....	<b>0 . 0 0 0</b>	%	•	<b>0 . 0 0 0</b>	%

Check if decrease is due to: .....  Sale or  Exchange of LLC interest

(i) Beginning

(ii) Ending

**D** Member's share of liabilities:

Nonrecourse .....	\$	.00	•	\$	.00
Qualified nonrecourse financing .....	\$	.00	•	\$	.00
Recourse .....	\$	.00	•	\$	.00

Check the box if Item D includes liability amounts from lower-tier partnerships or LLCs .....

Check if any of the above liability is subject to guarantees or other payment obligations by the member .....

**E** Reportable transaction or tax shelter registration number(s)

.....
-------

Member's name

CHRISTIAN KROGSTAD

Member's identifying number

**F** (1) Check here if this is a publicly traded partnership as defined in IRC Section 469(k)(2) .....   (2) Check here if this is an investment partnership (R&TC Sections 17955 and 23040.1) .....

**G** Check here if this is: • (1)  A final Schedule K-1 (568) (2)  An amended Schedule K-1 (568)

**H** Is this member a resident of California? ..... •  Yes ►  No

**I** Did this member contribute property with a built-in gain or loss? If "Yes" attach statement. See instructions .....  Yes  No

**J** Member's share of net unrecognized IRC Section 704(c) gain or (loss) ..... (i) Beginning \_\_\_\_\_ (ii) Ending \_\_\_\_\_

**K** Analysis of member's **tax basis** capital account.

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Current year net income (loss)	(d) Other increase (decrease) (attach explanation)	(e) Withdrawals and distributions	(f) Capital account at end of year, combine column (a) through column (e)
•	•	•		•( )•	0

**Caution:** Refer to Member's Instructions for Schedule K-1 (568) before entering information from this schedule on your California return.

Income (Loss)	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (Form 1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
1 Ordinary income (loss) from trade or business activities .....			•	►	
2 Net income (loss) from rental real estate activities .....			•	►	
3 Net income (loss) from other rental activities .....			•	•	
4 a Guaranteed payments for services					
4 b Guaranteed payments for capital ...					
4 c Total guaranteed payments .....			•	►	
5 Interest income .....			•	►	
6 Dividends .....			•	►	
7 Royalties .....			•	►	
8 Net short-term capital gain (loss) .....			•	►	
9 Net long-term capital gain (loss) .....			•	►	
10 a Total gain under IRC Section 1231 (other than due to casualty or theft)			•	►	
b Total loss under IRC Section 1231 (other than due to casualty or theft)			•	►	
11 a Other portfolio income (loss). Attach schedule .....			•	►	
b Total other income .....			•	►	
c Total other loss .....			•	►	

Member's name

CHRISTIAN KROGSTAD

Member's identifying number

	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (Form 1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
Deductions	12 Expense deduction for recovery prop. (IRC Section 179) .....			●	●
	13 a Cash contributions .....			●	
	b Noncash contributions .....			●	
	c Investment interest expense .....			●	●
	d 1 Total expenditures to which an IRC Section 59(e) election may apply .....			●	●
	2 Type of expenditures ●				
	e Deductions related to portfolio income. Attach schedule .....			●	●
Credits	f Other deductions. Attach schedule .....			●	●
	15 a Total withholding (equals amount on Form 592-B if calendar year LLC) .....	Client Copy		●	►
	b Low-income housing credit .....			●	●
	c Credits other than line 15b related to rental real estate activities .....			●	●
	d Credits related to other rental activities. Attach schedule .....			●	●
	e Nonconsenting nonresident members' tax paid by LLC .....			●	●
	f Other credits - Attach required schedules or statements .....			●	●
Alternative Minimum Tax (AMT) Items	17 a Depreciation adjustment on property placed in service after 1986 .....			●	●
	b Adjusted gain or loss .....			●	●
	c Depletion (other than oil & gas) .....			●	●
	d Gross income from oil, gas, and geothermal properties .....			●	●
	e Deductions allocable to oil, gas, and geothermal properties .....			●	●
	f Other alternative minimum tax items. Attach schedule .....			●	●
Tax-exempt Income and Nondeductible Expenses	18 a Tax-exempt interest income .....			●	●
	b Other tax-exempt income .....			●	●
	c Nondeductible expenses .....			●	●
Distributions	19 a Distributions of money (cash and marketable securities) .....			●	
	b Distributions of property other than money			●	
Other Information	20 a Investment income .....			●	●
	b Investment expenses .....			●	●
	c Other information. See instructions .....			●	
	21 <input type="checkbox"/> More than one activity for at-risk purposes. See instructions.				
	22 <input type="checkbox"/> More than one activity for passive activity purposes. See instructions.				

Member's name

CHRISTIAN KROGSTAD

Member's identifying number

**Other Member Information**

**Table 1** - Member's share of nonbusiness income from intangibles (source of income is dependent on residence or commercial domicile of the member):

Interest ... \$	<input type="text"/>	Sec. 1231 Gains/Losses \$	<input type="text"/>	Capital Gains/Losses \$	<input type="text"/>
Dividends \$	<input type="text"/>	Royalties .....	\$ <input type="text"/>	Other .....	\$ <input type="text"/>

FOR USE BY MEMBERS ONLY - See instructions.

**Table 2** - Member's share of distributive items.

A. Member's share of the LLC's business income. See instructions. \$	<input type="text"/>		
B. Member's share of nonbusiness income from real and tangible personal property sourced or allocable to California.			
Capital Gains/Losses .....	\$ <input type="text"/>	Rents/Royalties .....	\$ <input type="text"/>
Sec. 1231 Gains/Losses .....	\$ <input type="text"/>	Other .....	\$ <input type="text"/>
C. Member's distributive share of the LLC's property, payroll, and sales:			
<b>Factors</b>	<b>Total within and outside California</b>	<b>Total within California</b>	
Property: Beginning .....	\$ <input type="text"/>	\$ <input type="text"/>	
Property: Ending .....	\$ <input type="text"/>	\$ <input type="text"/>	
Property: Annual rent expense .....	\$ <input type="text"/>	\$ <input type="text"/>	
Payroll .....	\$ <input type="text"/>	\$ <input type="text"/>	
Sales .....	\$ <input type="text"/>	\$ <input type="text"/>	

TAXABLE YEAR

**Member's Share of Income,  
Deductions, Credits, etc.**

429421 11-29-24

CALIFORNIA SCHEDULE

**K-1 (568)**

TYB 01-01-2024 TYE 12-31-2024

JOHN A TICE

27-4652069 201216810072  
HOUSE SPIRITS DISTILLERY LLC65 SE WASHINGTON ST  
PORTLAND OR 97214*Client Copy***A** What type of entity is this member? • See instructions.

- |  |  |  |  |
|--|--|--|--|
| (1) <input checked="" type="checkbox"/> Individual | (4) <input type="checkbox"/> C Corporation       | (7) <input type="checkbox"/> LLP           | (10) <input type="checkbox"/> Exempt Organization      |
| (2) <input type="checkbox"/> S Corporation         | (5) <input type="checkbox"/> General Partnership | (8) <input type="checkbox"/> LLC           | (11a) <input type="checkbox"/> Disregarded Entity (DE) |
| (3) <input type="checkbox"/> Estate/Trust          | (6) <input type="checkbox"/> Limited Partnership | (9) <input type="checkbox"/> IRA/Keogh/SEP | (11b) DE owner's name _____                            |
| (11c) DE owner's TIN _____                         |  |  |  |

**B** Is this member a foreign member? ..... •  Yes  No**C** Enter member's percentage (without regard to special allocations) of:

(i) Beginning

(ii) Ending

Profit .....	<b>0 . 0 0 0</b>	%	•	<b>0 . 0 0 0</b>	%
Loss .....	<b>0 . 0 0 0</b>	%	•	<b>0 . 0 0 0</b>	%
Capital .....	<b>0 . 0 0 0</b>	%	•	<b>0 . 0 0 0</b>	%

Check if decrease is due to: .....  Sale or  Exchange of LLC interest

(i) Beginning

(ii) Ending

**D** Member's share of liabilities:

Nonrecourse .....	\$ <b>      </b>	.00	•	\$ <b>      </b>	.00
Qualified nonrecourse financing .....	\$ <b>      </b>	.00	•	\$ <b>      </b>	.00
Recourse .....	\$ <b>      </b>	.00	•	\$ <b>      </b>	.00

Check the box if Item D includes liability amounts from lower-tier partnerships or LLCs .....

Check if any of the above liability is subject to guarantees or other payment obligations by the member .....

**E** Reportable transaction or tax shelter registration number(s)

.....
-------

Member's name

JOHN A TICE

Member's identifying number

**F** (1) Check here if this is a publicly traded partnership as defined in IRC Section 469(k)(2) .....

(2) Check here if this is an investment partnership (R&TC Sections 17955 and 23040.1) .....

**G** Check here if this is: • (1)  A final Schedule K-1 (568) (2)  An amended Schedule K-1 (568)

**H** Is this member a resident of California? ..... •  Yes ►  No

**I** Did this member contribute property with a built-in gain or loss? If "Yes" attach statement. See instructions .....  Yes  No

**J** Member's share of net unrecognized IRC Section 704(c) gain or (loss) ..... (i) Beginning \_\_\_\_\_ (ii) Ending \_\_\_\_\_

**K** Analysis of member's **tax basis** capital account.

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Current year net income (loss)	(d) Other increase (decrease) (attach explanation)	(e) Withdrawals and distributions	(f) Capital account at end of year, combine column (a) through column (e)
•	•	•		•( )•	0

**Caution:** Refer to Member's Instructions for Schedule K-1 (568) before entering information from this schedule on your California return.

(a) Income (Loss)	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (Form 1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
	1 Ordinary income (loss) from trade or business activities .....		•	►	
	2 Net income (loss) from rental real estate activities .....		•	►	
	3 Net income (loss) from other rental activities .....		•	•	
	4 a Guaranteed payments for services				
	4 b Guaranteed payments for capital ...				
	4 c Total guaranteed payments .....		•	►	
	5 Interest income .....		•	►	
	6 Dividends .....		•	►	
	7 Royalties .....		•	►	
	8 Net short-term capital gain (loss) .....		•	►	
	9 Net long-term capital gain (loss) .....		•	►	
	10 a Total gain under IRC Section 1231 (other than due to casualty or theft)		•	►	
	b Total loss under IRC Section 1231 (other than due to casualty or theft)		•	►	
	11 a Other portfolio income (loss). Attach schedule .....		•	►	
	b Total other income .....		•	►	
	c Total other loss .....		•	►	

Member's name

JOHN A TICE

Member's identifying number

	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (Form 1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
Deductions	12 Expense deduction for recovery prop. (IRC Section 179) .....			●	●
	13 a Cash contributions .....			●	
	b Noncash contributions .....			●	
	c Investment interest expense .....			●	●
	d 1 Total expenditures to which an IRC Section 59(e) election may apply .....			●	●
	2 Type of expenditures ●				
	e Deductions related to portfolio income. Attach schedule .....			●	●
Credits	f Other deductions. Attach schedule .....			●	●
	15 a Total withholding (equals amount on Form 592-B if calendar year LLC) .....	Client Copy		●	►
	b Low-income housing credit .....			●	●
	c Credits other than line 15b related to rental real estate activities .....			●	●
	d Credits related to other rental activities. Attach schedule .....			●	●
	e Nonconsenting nonresident members' tax paid by LLC .....			●	●
	f Other credits - Attach required schedules or statements .....			●	●
Alternative Minimum Tax (AMT) Items	17 a Depreciation adjustment on property placed in service after 1986 .....			●	●
	b Adjusted gain or loss .....			●	●
	c Depletion (other than oil & gas) .....			●	●
	d Gross income from oil, gas, and geothermal properties .....			●	●
	e Deductions allocable to oil, gas, and geothermal properties .....			●	●
	f Other alternative minimum tax items. Attach schedule .....			●	●
Tax-exempt Income and Nondeductible Expenses	18 a Tax-exempt interest income .....			●	●
	b Other tax-exempt income .....			●	●
	c Nondeductible expenses .....			●	●
Distributions	19 a Distributions of money (cash and marketable securities) .....			●	
	b Distributions of property other than money			●	
Other Information	20 a Investment income .....			●	●
	b Investment expenses .....			●	●
	c Other information. See instructions .....			●	
	21 <input type="checkbox"/> More than one activity for at-risk purposes. See instructions.				
	22 <input type="checkbox"/> More than one activity for passive activity purposes. See instructions.				

Member's name

JOHN A TICE

Member's identifying number

**Other Member Information**

**Table 1** - Member's share of nonbusiness income from intangibles (source of income is dependent on residence or commercial domicile of the member):

Interest ... \$	<input type="text"/>	Sec. 1231 Gains/Losses \$	<input type="text"/>	Capital Gains/Losses \$	<input type="text"/>
Dividends \$	<input type="text"/>	Royalties .....	\$ <input type="text"/>	Other .....	\$ <input type="text"/>

FOR USE BY MEMBERS ONLY - See instructions.

**Table 2** - Member's share of distributive items.

A. Member's share of the LLC's business income. See instructions. \$

B. Member's share of nonbusiness income from real and tangible personal property sourced or allocable to California.

Capital Gains/Losses .....	\$ <input type="text"/>	Rents/Royalties .....	\$ <input type="text"/>
Sec. 1231 Gains/Losses .....	\$ <input type="text"/>	Other .....	\$ <input type="text"/>

C. Member's distributive share of the LLC's property, payroll, and sales:

Factors	Total within and outside California	Total within California
Property: Beginning .....	\$ <input type="text"/>	\$ <input type="text"/>
Property: Ending .....	\$ <input type="text"/>	\$ <input type="text"/>
Property: Annual rent expense .....	\$ <input type="text"/>	\$ <input type="text"/>
Payroll .....	\$ <input type="text"/>	\$ <input type="text"/>
Sales .....	\$ <input type="text"/>	\$ <input type="text"/>

TAXABLE YEAR

**Member's Share of Income,  
Deductions, Credits, etc.**

429421 11-29-24

CALIFORNIA SCHEDULE

**K-1 (568)**

TYB 01-01-2024 TYE 12-31-2024

BROOKE

ARTHUR

27-4652069 201216810072  
HOUSE SPIRITS DISTILLERY LLC65 SE WASHINGTON ST  
PORTLAND OR 97214*Client Copy***A** What type of entity is this member? • See instructions.

- |  |  |  |  |
|--|--|--|--|
| (1) <input checked="" type="checkbox"/> Individual | (4) <input type="checkbox"/> C Corporation       | (7) <input type="checkbox"/> LLP           | (10) <input type="checkbox"/> Exempt Organization      |
| (2) <input type="checkbox"/> S Corporation         | (5) <input type="checkbox"/> General Partnership | (8) <input type="checkbox"/> LLC           | (11a) <input type="checkbox"/> Disregarded Entity (DE) |
| (3) <input type="checkbox"/> Estate/Trust          | (6) <input type="checkbox"/> Limited Partnership | (9) <input type="checkbox"/> IRA/Keogh/SEP | (11b) DE owner's name _____                            |
| (11c) DE owner's TIN _____                         |  |  |  |

**B** Is this member a foreign member? ..... •  Yes  No**C** Enter member's percentage (without regard to special allocations) of:

(i) Beginning

(ii) Ending

Profit .....	<b>0 . 0 0 0</b>	%	•	<b>0 . 0 0 0</b>	%
Loss .....	<b>0 . 0 0 0</b>	%	•	<b>0 . 0 0 0</b>	%
Capital .....	<b>0 . 0 0 0</b>	%	•	<b>0 . 0 0 0</b>	%

Check if decrease is due to: .....  Sale or  Exchange of LLC interest

(i) Beginning

(ii) Ending

**D** Member's share of liabilities:

Nonrecourse .....	\$ <b>      </b>	.00	• \$ <b>      </b>	.00
Qualified nonrecourse financing .....	\$ <b>      </b>	.00	• \$ <b>      </b>	.00
Recourse .....	\$ <b>      </b>	.00	• \$ <b>      </b>	.00

Check the box if Item D includes liability amounts from lower-tier partnerships or LLCs .....

Check if any of the above liability is subject to guarantees or other payment obligations by the member .....

**E** Reportable transaction or tax shelter registration number(s)

Member's name

BROOKE ARTHUR

Member's identifying number

**F** (1) Check here if this is a publicly traded partnership as defined in IRC Section 469(k)(2) .....   (2) Check here if this is an investment partnership (R&TC Sections 17955 and 23040.1) .....

**G** Check here if this is: • (1)  A final Schedule K-1 (568) (2)  An amended Schedule K-1 (568)

**H** Is this member a resident of California? ..... •  Yes ►  No

**I** Did this member contribute property with a built-in gain or loss? If "Yes" attach statement. See instructions .....  Yes  No

**J** Member's share of net unrecognized IRC Section 704(c) gain or (loss) ..... (i) Beginning \_\_\_\_\_ (ii) Ending \_\_\_\_\_

**K** Analysis of member's **tax basis** capital account.

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Current year net income (loss)	(d) Other increase (decrease) (attach explanation)	(e) Withdrawals and distributions	(f) Capital account at end of year, combine column (a) through column (e)
•	•	•		•( )•	0

**Caution:** Refer to Member's Instructions for Schedule K-1 (568) before entering information from this schedule on your California return.

(a) Income (Loss)	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (Form 1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
1 Ordinary income (loss) from trade or business activities .....			•	►	
2 Net income (loss) from rental real estate activities .....			•	►	
3 Net income (loss) from other rental activities .....			•	•	
4 a Guaranteed payments for services					
4 b Guaranteed payments for capital ...					
4 c Total guaranteed payments .....			•	►	
5 Interest income .....			•	►	
6 Dividends .....			•	►	
7 Royalties .....			•	►	
8 Net short-term capital gain (loss) .....			•	►	
9 Net long-term capital gain (loss) .....			•	►	
10 a Total gain under IRC Section 1231 (other than due to casualty or theft)			•	►	
b Total loss under IRC Section 1231 (other than due to casualty or theft)			•	►	
11 a Other portfolio income (loss). Attach schedule .....			•	►	
b Total other income .....			•	►	
c Total other loss .....			•	►	

Member's name

BROOKE ARTHUR

Member's identifying number

	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (Form 1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
Deductions	12 Expense deduction for recovery prop. (IRC Section 179) .....			●	●
	13 a Cash contributions .....			●	
	b Noncash contributions .....			●	
	c Investment interest expense .....			●	●
	d 1 Total expenditures to which an IRC Section 59(e) election may apply .....			●	●
	2 Type of expenditures ●				
	e Deductions related to portfolio income. Attach schedule .....			●	●
Credits	f Other deductions. Attach schedule .....			●	●
	15 a Total withholding (equals amount on Form 592-B if calendar year LLC) .....	Client Copy		●	►
	b Low-income housing credit .....			●	●
	c Credits other than line 15b related to rental real estate activities .....			●	●
	d Credits related to other rental activities. Attach schedule .....			●	●
	e Nonconsenting nonresident members' tax paid by LLC .....			●	●
	f Other credits - Attach required schedules or statements .....			●	●
Alternative Minimum Tax (AMT) Items	17 a Depreciation adjustment on property placed in service after 1986 .....			●	●
	b Adjusted gain or loss .....			●	●
	c Depletion (other than oil & gas) .....			●	●
	d Gross income from oil, gas, and geothermal properties .....			●	●
	e Deductions allocable to oil, gas, and geothermal properties .....			●	●
	f Other alternative minimum tax items. Attach schedule .....			●	●
Tax-exempt Income and Nondeductible Expenses	18 a Tax-exempt interest income .....			●	●
	b Other tax-exempt income .....			●	●
	c Nondeductible expenses .....			●	●
Distributions	19 a Distributions of money (cash and marketable securities) .....			●	
	b Distributions of property other than money			●	
Other Information	20 a Investment income .....			●	●
	b Investment expenses .....			●	●
	c Other information. See instructions .....			●	
	21 <input type="checkbox"/> More than one activity for at-risk purposes. See instructions.				
	22 <input type="checkbox"/> More than one activity for passive activity purposes. See instructions.				

Member's name

BROOKE ARTHUR

Member's identifying number

**Other Member Information**

**Table 1** - Member's share of nonbusiness income from intangibles (source of income is dependent on residence or commercial domicile of the member):

Interest ... \$	<input type="text"/>	Sec. 1231 Gains/Losses \$	<input type="text"/>	Capital Gains/Losses \$	<input type="text"/>
Dividends \$	<input type="text"/>	Royalties .....	\$ <input type="text"/>	Other .....	\$ <input type="text"/>

FOR USE BY MEMBERS ONLY - See instructions.

**Table 2** - Member's share of distributive items.

A. Member's share of the LLC's business income. See instructions. \$

B. Member's share of nonbusiness income from real and tangible personal property sourced or allocable to California.

Capital Gains/Losses .....	\$ <input type="text"/>	Rents/Royalties .....	\$ <input type="text"/>
Sec. 1231 Gains/Losses .....	\$ <input type="text"/>	Other .....	\$ <input type="text"/>

C. Member's distributive share of the LLC's property, payroll, and sales:

Factors	<b>Total within and outside California</b>	<b>Total within California</b>
Property: Beginning .....	\$ <input type="text"/>	\$ <input type="text"/>
Property: Ending .....	\$ <input type="text"/>	\$ <input type="text"/>
Property: Annual rent expense .....	\$ <input type="text"/>	\$ <input type="text"/>
Payroll .....	\$ <input type="text"/>	\$ <input type="text"/>
Sales .....	\$ <input type="text"/>	\$ <input type="text"/>

TAXABLE YEAR

2024

**Member's Share of Income,  
Deductions, Credits, etc.**

429421 11-29-24

CALIFORNIA SCHEDULE

**K-1 (568)**

TYB 01-01-2024 TYE 12-31-2024

CHRISTIAN

KROGSTAD

27-4652069 201216810072  
HOUSE SPIRITS DISTILLERY LLC65 SE WASHINGTON ST  
PORTLAND OR 97214*Client Copy***A** What type of entity is this member? • See instructions.

- |  |  |  |  |
|--|--|--|--|
| (1) <input checked="" type="checkbox"/> Individual | (4) <input type="checkbox"/> C Corporation       | (7) <input type="checkbox"/> LLP           | (10) <input type="checkbox"/> Exempt Organization      |
| (2) <input type="checkbox"/> S Corporation         | (5) <input type="checkbox"/> General Partnership | (8) <input type="checkbox"/> LLC           | (11a) <input type="checkbox"/> Disregarded Entity (DE) |
| (3) <input type="checkbox"/> Estate/Trust          | (6) <input type="checkbox"/> Limited Partnership | (9) <input type="checkbox"/> IRA/Keogh/SEP | (11b) DE owner's name _____                            |
| (11c) DE owner's TIN _____                         |  |  |  |

**B** Is this member a foreign member? ..... •  Yes  No**C** Enter member's percentage (without regard to special allocations) of:

(i) Beginning

(ii) Ending

Profit .....	<b>0 . 0 0 0</b>	%	•	<b>0 . 0 0 0</b>	%
Loss .....	<b>0 . 0 0 0</b>	%	•	<b>0 . 0 0 0</b>	%
Capital .....	<b>0 . 0 0 0</b>	%	•	<b>0 . 0 0 0</b>	%

Check if decrease is due to: .....  Sale or  Exchange of LLC interest

(i) Beginning

(ii) Ending

**D** Member's share of liabilities:

Nonrecourse .....	\$ <b>      </b>	.00	• \$ <b>      </b>	.00
Qualified nonrecourse financing .....	\$ <b>      </b>	.00	• \$ <b>      </b>	.00
Recourse .....	\$ <b>      </b>	.00	• \$ <b>      </b>	.00

Check the box if Item D includes liability amounts from lower-tier partnerships or LLCs ..... Check if any of the above liability is subject to guarantees or other payment obligations by the member ..... **E** Reportable transaction or tax shelter registration number(s)

.....
-------

Member's name

CHRISTIAN KROGSTAD

Member's identifying number

**F** (1) Check here if this is a publicly traded partnership as defined in IRC Section 469(k)(2) .....

(2) Check here if this is an investment partnership (R&TC Sections 17955 and 23040.1) .....

**G** Check here if this is: • (1)  A final Schedule K-1 (568) (2)  An amended Schedule K-1 (568)

**H** Is this member a resident of California? ..... •  Yes ►  No

**I** Did this member contribute property with a built-in gain or loss? If "Yes" attach statement. See instructions .....  Yes  No

**J** Member's share of net unrecognized IRC Section 704(c) gain or (loss) ..... (i) Beginning \_\_\_\_\_ (ii) Ending \_\_\_\_\_

**K** Analysis of member's **tax basis** capital account.

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Current year net income (loss)	(d) Other increase (decrease) (attach explanation)	(e) Withdrawals and distributions	(f) Capital account at end of year, combine column (a) through column (e)
• -701,272•	•		•( )	•	• -701,272

**Caution:** Refer to Member's Instructions for Schedule K-1 (568) before entering information from this schedule on your California return.

Income (Loss)	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (Form 1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
1 Ordinary income (loss) from trade or business activities .....			•	►	
2 Net income (loss) from rental real estate activities .....			•	►	
3 Net income (loss) from other rental activities .....			•	•	
4 a Guaranteed payments for services					
4 b Guaranteed payments for capital ...					
4 c Total guaranteed payments .....			•	►	
5 Interest income .....			•	►	
6 Dividends .....			•	►	
7 Royalties .....			•	►	
8 Net short-term capital gain (loss) .....			•	►	
9 Net long-term capital gain (loss) .....			•	►	
10 a Total gain under IRC Section 1231 (other than due to casualty or theft)			•	►	
b Total loss under IRC Section 1231 (other than due to casualty or theft)			•	►	
11 a Other portfolio income (loss). Attach schedule .....			•	►	
b Total other income .....			•	►	
c Total other loss .....			•	►	

Member's name

CHRISTIAN KROGSTAD

Member's identifying number

	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (Form 1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
Deductions	12 Expense deduction for recovery prop. (IRC Section 179) .....			●	●
	13 a Cash contributions .....			●	
	b Noncash contributions .....			●	
	c Investment interest expense .....			●	●
	d 1 Total expenditures to which an IRC Section 59(e) election may apply .....			●	●
	2 Type of expenditures ●				
	e Deductions related to portfolio income. Attach schedule .....			●	●
Credits	f Other deductions. Attach schedule .....			●	●
	15 a Total withholding (equals amount on Form 592-B if calendar year LLC) .....	Client Copy		●	►
	b Low-income housing credit .....			●	●
	c Credits other than line 15b related to rental real estate activities .....			●	●
	d Credits related to other rental activities. Attach schedule .....			●	●
	e Nonconsenting nonresident members' tax paid by LLC .....			●	●
	f Other credits - Attach required schedules or statements .....			●	●
Alternative Minimum Tax (AMT) Items	17 a Depreciation adjustment on property placed in service after 1986 .....			●	●
	b Adjusted gain or loss .....			●	●
	c Depletion (other than oil & gas) .....			●	●
	d Gross income from oil, gas, and geothermal properties .....			●	●
	e Deductions allocable to oil, gas, and geothermal properties .....			●	●
	f Other alternative minimum tax items. Attach schedule .....			●	●
Tax-exempt Income and Nondeductible Expenses	18 a Tax-exempt interest income .....			●	●
	b Other tax-exempt income .....			●	●
	c Nondeductible expenses .....			●	●
Distributions	19 a Distributions of money (cash and marketable securities) .....			●	
	b Distributions of property other than money			●	
Other Information	20 a Investment income .....			●	●
	b Investment expenses .....			●	●
	c Other information. See instructions .....			●	
	21 <input type="checkbox"/> More than one activity for at-risk purposes. See instructions.				
	22 <input type="checkbox"/> More than one activity for passive activity purposes. See instructions.				

Member's name

CHRISTIAN KROGSTAD

Member's identifying number

**Other Member Information**

**Table 1** - Member's share of nonbusiness income from intangibles (source of income is dependent on residence or commercial domicile of the member):

Interest ... \$	<input type="text"/>	Sec. 1231 Gains/Losses \$	<input type="text"/>	Capital Gains/Losses \$	<input type="text"/>
Dividends \$	<input type="text"/>	Royalties .....	\$ <input type="text"/>	Other .....	\$ <input type="text"/>

---

FOR USE BY MEMBERS ONLY - See instructions.

**Table 2** - Member's share of distributive items.

A. Member's share of the LLC's business income. See instructions. \$

B. Member's share of nonbusiness income from real and tangible personal property sourced or allocable to California.

Capital Gains/Losses .....	\$ <input type="text"/>	Rents/Royalties .....	\$ <input type="text"/>
Sec. 1231 Gains/Losses .....	\$ <input type="text"/>	Other .....	\$ <input type="text"/>

C. Member's distributive share of the LLC's property, payroll, and sales:

Factors	<b>Total within and outside California</b>	<b>Total within California</b>
Property: Beginning .....	\$ <input type="text"/>	\$ <input type="text"/>
Property: Ending .....	\$ <input type="text"/>	\$ <input type="text"/>
Property: Annual rent expense .....	\$ <input type="text"/>	\$ <input type="text"/>
Payroll .....	\$ <input type="text"/>	\$ <input type="text"/>
Sales .....	\$ <input type="text"/>	\$ <input type="text"/>

---

## TAXABLE YEAR

## **2024 Member's Share of Income, Deductions, Credits, etc.**

429421 11-29-24  
CALIFORNIA SCHEDULE  
**K-1 (568)**

TYB 01-01-2024 TYE 12-31-2024  
81-3718161

LIQUOR INVESTMENT LLC

801 MAIN AVENUE  
NORWALK CT 06851

27-4652069 201216810072  
HOUSE SPIRITS DISTILLERY LLC

65 SE WASHINGTON ST  
PORTLAND OR 97214

**A** What type of entity is this member? • See instructions.



**B** Is this member a foreign member? •  Yes  No

**C** Enter member's percentage (without regard to special allocations) of:

**(i) Beginning**                                   **(ii) Ending**

Profit .....	32.8171	% •	32.8171	%
Loss .....	32.8171	% •	32.8171	%
Capital .....	32.8171	% •	32.8171	%

Check if decrease is due to: .....  Sale or  Exchange of LLC interest

#### D Member's share of liabilities:

## (i) Beginning

**(ii) Ending**

Nonrecourse ..... \$   • \$   00  
Qualified nonrecourse financing ..... \$   00 • \$   00  
Recourse ..... \$   00 • \$   00

Check the box if Item D includes liability amounts from lower-tier partnerships or LLCs .....   
Check if any of the above liability is subject to guarantees or other payment obligations by the member .....

**E Reportable transaction or tax shelter registration number(s)**

Member's name

LIQUOR INVESTMENT LLC

Member's identifying number

81-3718161

**F** (1) Check here if this is a publicly traded partnership as defined in IRC Section 469(k)(2) .....

(2) Check here if this is an investment partnership (R&TC Sections 17955 and 23040.1) .....

**G** Check here if this is: • (1)  A final Schedule K-1 (568) (2)  An amended Schedule K-1 (568)

**H** Is this member a resident of California? ..... •  Yes ►  No

**I** Did this member contribute property with a built-in gain or loss? If "Yes" attach statement. See instructions .....  Yes  No

**J** Member's share of net unrecognized IRC Section 704(c) gain or (loss) ..... (i) Beginning \_\_\_\_\_ (ii) Ending \_\_\_\_\_

**K** Analysis of member's **tax basis** capital account.

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Current year net income (loss)	(d) Other increase (decrease) (attach explanation)	(e) Withdrawals and distributions	(f) Capital account at end of year, combine column (a) through column (e)
•	•	•		•( )•	0

**Caution:** Refer to Member's Instructions for Schedule K-1 (568) before entering information from this schedule on your California return.

(a) Income (Loss)	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (Form 1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
1 Ordinary income (loss) from trade or business activities .....			•	►	
2 Net income (loss) from rental real estate activities .....			•	►	
3 Net income (loss) from other rental activities .....			•	•	
4 a Guaranteed payments for services					
4 b Guaranteed payments for capital ...					
4 c Total guaranteed payments .....			•	►	
5 Interest income .....			•	►	
6 Dividends .....			•	►	
7 Royalties .....			•	►	
8 Net short-term capital gain (loss) .....			•	►	
9 Net long-term capital gain (loss) .....			•	►	
10 a Total gain under IRC Section 1231 (other than due to casualty or theft)			•	►	
b Total loss under IRC Section 1231 (other than due to casualty or theft)			•	►	
11 a Other portfolio income (loss). Attach schedule .....			•	►	
b Total other income .....			•	►	
c Total other loss .....			•	►	

Member's name

LIQUOR INVESTMENT LLC

Member's identifying number

81-3718161

	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (Form 1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
<b>Deductions</b>	<b>12</b> Expense deduction for recovery prop. (IRC Section 179) .....			●	●
	<b>13 a</b> Cash contributions .....			●	
	<b>b</b> Noncash contributions .....			●	
	<b>c</b> Investment interest expense .....			●	●
	<b>d 1</b> Total expenditures to which an IRC Section 59(e) election may apply .....			●	●
	<b>2</b> Type of expenditures <input checked="" type="radio"/>				
	<b>e</b> Deductions related to portfolio income. Attach schedule .....			●	●
<b>f</b> Other deductions. Attach schedule .....			●	●	
<b>Credits</b>	<b>15 a</b> Total withholding (equals amount on Form 592-B if calendar year LLC) .....			●	►
	<b>b</b> Low-income housing credit .....			●	●
	<b>c</b> Credits other than line 15b related to rental real estate activities .....			●	●
	<b>d</b> Credits related to other rental activities. Attach schedule .....			●	●
	<b>e</b> Nonconsenting nonresident members' tax paid by LLC .....			●	●
	<b>f</b> Other credits - Attach required schedules or statements .....			●	●
	<b>17 a</b> Depreciation adjustment on property placed in service after 1986 .....			●	●
<b>b</b> Adjusted gain or loss .....			●	●	
<b>c</b> Depletion (other than oil & gas) .....			●	●	
<b>d</b> Gross income from oil, gas, and geothermal properties .....			●	●	
<b>e</b> Deductions allocable to oil, gas, and geothermal properties .....			●	●	
<b>f</b> Other alternative minimum tax items. Attach schedule .....			●	●	
<b>Tax-exempt Income and Nondeductible Expenses</b>	<b>18 a</b> Tax-exempt interest income .....			●	●
	<b>b</b> Other tax-exempt income .....			●	●
	<b>c</b> Nondeductible expenses .....			●	●
<b>Distributions</b>	<b>19 a</b> Distributions of money (cash and marketable securities) .....			●	
	<b>b</b> Distributions of property other than money			●	
<b>Other Information</b>	<b>20 a</b> Investment income .....			●	●
	<b>b</b> Investment expenses .....			●	●
	<b>c</b> Other information. See instructions .....			●	
<b>21</b> <input type="checkbox"/> More than one activity for at-risk purposes. See instructions.					
<b>22</b> <input type="checkbox"/> More than one activity for passive activity purposes. See instructions.					

Member's name

LIQUOR INVESTMENT LLC

Member's identifying number

81-3718161

**Other Member Information**

**Table 1** - Member's share of nonbusiness income from intangibles (source of income is dependent on residence or commercial domicile of the member):

Interest ... \$	<input type="text"/>	Sec. 1231 Gains/Losses \$	<input type="text"/>	Capital Gains/Losses \$	<input type="text"/>
Dividends \$	<input type="text"/>	Royalties .....	\$ <input type="text"/>	Other .....	\$ <input type="text"/>

FOR USE BY MEMBERS ONLY - See instructions.

**Table 2** - Member's share of distributive items.

A. Member's share of the LLC's business income. See instructions. \$

B. Member's share of nonbusiness income from real and tangible personal property sourced or allocable to California.

Capital Gains/Losses .....	\$ <input type="text"/>	Rents/Royalties .....	\$ <input type="text"/>
Sec. 1231 Gains/Losses .....	\$ <input type="text"/>	Other .....	\$ <input type="text"/>

C. Member's distributive share of the LLC's property, payroll, and sales:

Factors	<b>Total within and outside California</b>	<b>Total within California</b>
Property: Beginning .....	\$ <input type="text"/>	\$ <input type="text"/>
Property: Ending .....	\$ <input type="text"/>	\$ <input type="text"/>
Property: Annual rent expense .....	\$ <input type="text"/>	\$ <input type="text"/>
Payroll .....	\$ <input type="text"/>	\$ <input type="text"/>
Sales .....	\$ <input type="text"/>	\$ <input type="text"/>

**TAXABLE YEAR**

## **2024 Member's Share of Income, Deductions, Credits, etc.**

429421 11-29-24  
CALIFORNIA SCHEDULE  
**K-1 (568)**

TYB 01-01-2024 TYE 12-31-2024  
81-3718161

# LIQUOR INVESTMENT LLC PREFERRED INTEREST

801 MAIN AVENUE  
NORWALK CT 06851

27-4652069 201216810072  
HOUSE SPIRITS DISTILLERY LLC

65 SE WASHINGTON ST  
PORTLAND OR 97214

**A** What type of entity is this member? • See instructions.

**(1)**  Individual      **(4)**  C Corporation      **(7)**  LLP  
**(2)**  S Corporation      **(5)**  General Partnership      **(8)**  LLC

(10)  Exempt Organization

(11a)  Disregarded Entity (DE)

**(11b)** DE owner's name

**(11c)** DE owner's TIN

**B** Is this member a foreign member?  Yes  No

**C** Enter member's percentage (without regard to special allocations) of:

**(i) Beginning**

**(ii) Ending**

Profit .....	0.0000	%	•	0.0000	%
Loss .....	0.0000	%	•	0.0000	%
Capital	0.0000	%	•	0.0000	%

Check if decrease is due to:  Sale or  Exchange of LLC interest

**(i) Beginning**

**(ii) Ending**

#### **D Member's share of liabilities:**

Nonrecourse ..... \$  .00 • \$  .00  
Qualified nonrecourse financing ..... \$  .00 • \$  .00  
Recourse ..... \$  .00 • \$  .00

Check the box if Item D includes liability amounts from lower-tier partnerships or LLCs    
 Check if any of the above liability is subject to guarantees or other payment obligations by the member

**E Reportable transaction or tax shelter registration number(s)**

Member's name

LIQUOR INVESTMENT LLC PREFERRED INTER

Member's identifying number

81-3718161

**F** (1) Check here if this is a publicly traded partnership as defined in IRC Section 469(k)(2) .....

(2) Check here if this is an investment partnership (R&TC Sections 17955 and 23040.1) .....

**G** Check here if this is: • (1)  A final Schedule K-1 (568) (2)  An amended Schedule K-1 (568)

**H** Is this member a resident of California? ..... •  Yes ►  No

**I** Did this member contribute property with a built-in gain or loss? If "Yes" attach statement. See instructions .....  Yes  No

**J** Member's share of net unrecognized IRC Section 704(c) gain or (loss) ..... (i) Beginning \_\_\_\_\_ (ii) Ending \_\_\_\_\_

**K** Analysis of member's tax basis capital account.

(a) Capital account at beginning of year	(b) Capital contributed during year	(c) Current year net income (loss)	(d) Other increase (decrease) (attach explanation)	(e) Withdrawals and distributions	(f) Capital account at end of year, combine column (a) through column (e)
• 34,679,259	• 9,300,000	• -10,138,423		• ( )	• 33,840,836

**Caution:** Refer to Member's Instructions for Schedule K-1 (568) before entering information from this schedule on your California return.

Income (Loss)	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (Form 1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
1 Ordinary income (loss) from trade or business activities .....		-10019827	-2,957	• -10022784	► -1,960,743
2 Net income (loss) from rental real estate activities .....				•	►
3 Net income (loss) from other rental activities .....				●	●
4 a Guaranteed payments for services					
4 b Guaranteed payments for capital ...					
4 c Total guaranteed payments .....				•	►
5 Interest income .....				•	►
6 Dividends .....				•	►
7 Royalties .....				•	►
8 Net short-term capital gain (loss) .....				•	►
9 Net long-term capital gain (loss) .....				•	►
10 a Total gain under IRC Section 1231 (other than due to casualty or theft)				•	►
b Total loss under IRC Section 1231 (other than due to casualty or theft)				•	►
11 a Other portfolio income (loss). Attach schedule .....				•	►
b Total other income .....				•	►
c Total other loss .....				•	►

Member's name

LIQUOR INVESTMENT LLC PREFERRED INTER

Member's identifying number

81-3718161

	(a) Distributive share items	(b) Amounts from federal Schedule K-1 (Form 1065)	(c) California adjustments	(d) Total amounts using California law. Combine col. (b) and col. (c)	(e) California source amounts and credits
Deductions	12 Expense deduction for recovery prop. (IRC Section 179) .....			●	●
	13 a Cash contributions ..... STMT	11,142	●	11,142	
	b Noncash contributions .....		●		
	c Investment interest expense .....		●		●
	d 1 Total expenditures to which an IRC Section 59(e) election may apply .....			●	●
	2 Type of expenditures ●				
	e Deductions related to portfolio income. Attach schedule .....		●		●
Credits	f Other deductions. Attach schedule .....		●		●
	15 a Total withholding (equals amount on Form 592-B if calendar year LLC) .....		●	►	
	b Low-income housing credit .....		●	●	
	c Credits other than line 15b related to rental real estate activities .....		●	●	
	d Credits related to other rental activities. Attach schedule .....		●	●	
	e Nonconsenting nonresident members' tax paid by LLC .....		●	●	
	f Other credits - Attach required schedules or statements .....		●	●	
Alternative Minimum Tax (AMT) Items	17 a Depreciation adjustment on property placed in service after 1986 .....			●	●
	b Adjusted gain or loss .....		●	●	
	c Depletion (other than oil & gas) .....		●	●	
	d Gross income from oil, gas, and geothermal properties .....		●	●	
	e Deductions allocable to oil, gas, and geothermal properties .....		●	●	
	f Other alternative minimum tax items. Attach schedule .....		●	●	
Tax-exempt Income and Nondeductible Expenses	18 a Tax-exempt interest income .....		●	●	
	b Other tax-exempt income .....		●	●	
	c Nondeductible expenses .....	107,454	-2,957	● 104,497	● 20,443
Distributions	19 a Distributions of money (cash and marketable securities) .....			●	
	b Distributions of property other than money			●	
Other Information	20 a Investment income .....		●	●	
	b Investment expenses .....		●	●	
	c Other information. See instructions .....		●		
	21 <input type="checkbox"/> More than one activity for at-risk purposes. See instructions.				
	22 <input type="checkbox"/> More than one activity for passive activity purposes. See instructions.				

Member's name

LIQUOR INVESTMENT LLC PREFERRED INTER

Member's identifying number

81-3718161

**Other Member Information**

**Table 1** - Member's share of nonbusiness income from intangibles (source of income is dependent on residence or commercial domicile of the member):

Interest ... \$	<input type="text"/>	Sec. 1231 Gains/Losses \$	<input type="text"/>	Capital Gains/Losses \$	<input type="text"/>
Dividends \$	<input type="text"/>	Royalties .....	\$ <input type="text"/>	Other .....	\$ <input type="text"/>

FOR USE BY MEMBERS ONLY - See instructions.

**Table 2** - Member's share of distributive items.

A. Member's share of the LLC's business income. See instructions. \$ 

B. Member's share of nonbusiness income from real and tangible personal property sourced or allocable to California.

Capital Gains/Losses .....	\$ <input type="text"/>	Rents/Royalties .....	\$ <input type="text"/>
Sec. 1231 Gains/Losses .....	\$ <input type="text"/>	Other .....	\$ <input type="text"/>

C. Member's distributive share of the LLC's property, payroll, and sales:

Factors	<b>Total within and outside California</b>	<b>Total within California</b>
Property: Beginning .....	\$ <input type="text"/>	\$ <input type="text"/>
Property: Ending .....	\$ <input type="text"/>	\$ <input type="text"/>
Property: Annual rent expense .....	\$ <input type="text"/>	\$ <input type="text"/>
Payroll .....	\$ <input type="text"/>	\$ <input type="text"/>
Sales .....	\$ <input type="text"/>	\$ <input type="text"/>

## CA SCHEDULE K-1

## NONDEDUCTIBLE EXPENSES

DESCRIPTION	AMOUNT	AMOUNT CA SOURCE
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES	104,497.	20,443.
TOTAL TO SCHEDULE K-1, LINE 18C	104,497.	20,443.

## CA SCHEDULE K-1

## CASH CONTRIBUTIONS

DESCRIPTION	AMOUNT	AMOUNT CA SOURCE
CHARITABLE CONTRIBUTIONS - CASH - 50% LIMIT	11,142.	
TOTAL TO SCHEDULE K-1, LINE 13A	11,142.	

## CA SCHEDULE K-1 AGGREGATE GROSS RECEIPTS FOR AMT EXCLUSION

DESCRIPTION	AMOUNT
GROSS SALES LESS RETURNS	4,370,465.
TOTAL	4,370,465.

NJ-1065  
2024  
Page 1



## STATE OF NEW JERSEY INCOME TAX - PARTNERSHIP RETURN

For Privacy Act Notification, See Instructions  
For Calendar Year 2024, or Tax Year

Beginning \_\_\_\_\_ and Ending \_\_\_\_\_

HOUSE SPIRITS DISTILLERY LLC

65 SE WASHINGTON ST

PORLAND

OR 97214

274652069 DISTILLERY 06202011

1019 1050.00 12 P01791864 931304312

# of Resident Partners

7 # of Nonresident Partners with Physical Nexus to NJ

# of Nonresident Partners without Physical Nexus to NJ



Under the penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. Declaration of preparer (other than general partner) is based on all information of which preparer has any knowledge.

466971 10-11-24 1019

Pay the amount on Line 6 of the Filing Fee Worksheet in full. Write your Federal EIN and the tax year on the check or money order and make payable to: STATE OF NEW JERSEY - PART

► \_\_\_\_\_ ► \_\_\_\_\_  
Signature of General Partner or Limited Liability Company Member Date

Paid Preparer's Signature Date Check if Self-Employed

Firm's Name (or yours if self-employed) Preparer's SS# or PTIN

**IRVINE & COMPANY, CPA'S, LLC** **P01791864**

Preparer's Address 345 NE 102ND AVE.

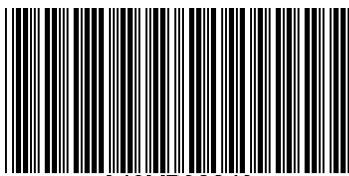
**PORTLAND, OR 97220-4108** Preparer's Federal EIN#

**931304312**

DO NOT staple or otherwise attach your payment to return NJ-1065.

Mail your completed Form NJ-1065 to: NJ Division of Taxation - Revenue Processing Center, PO Box 194, Trenton, NJ 08646-0194.

Mail your payment and completed NJ-1065-V payment voucher to:  
Filing Fee on Partnerships, PO Box 642, Trenton, NJ 08646-0642.



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NJ-1065 (2024)

PAGE 2

## HOUSE SPIRITS DISTILLERY LLC

274652069

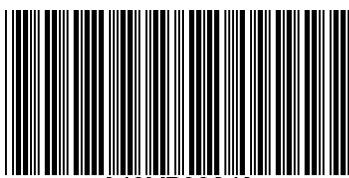
1019

Check applicable boxes

- |   |   |
|---|---|
| Initial Return                                | Investment Club   |
| Final Return                                  | Composite Return is filed for Nonresident Partner             |
| Amended Return                                | Controlling Interest Transfer Tax                             |
| Application for Federal Extension is attached | Tiered Partnership  |
| Substitute Method of Allocation Granted       | General Partnership   |
| Complete Liquidation                          | Limited Partnership   |
| Qualified Investment Partnership              | <input checked="" type="checkbox"/> Limited Liability Company |
| Listed on U.S. National Stock Exchange        | Limited Liability Partnership                                 |
| Hedge Fund                                    |   |

**Partnership Income**

	Column A Amount from All Sources	Column B Amount from NJ Sources
1. Ordinary Income (loss) from trade or business activities (See instruction)	1. -10019827	
2. Net income (loss) from rental real estate activities	2.	
3. Net income (loss) from other rental activities	3.	
4. Guaranteed payments to partners	4.	
5. Interest income	5.	
6. Dividend income	6.	
7. Royalty income	7.	
8. Net gain (loss) from disposition of property	8.	
9. Net IRC section 1231 gain (loss)	9.	
10. Other income (loss)	10.	
11. Tax-exempt interest income	11.	
12. Subtotal (Add lines 1 through 11)	12. -10019827	
13a. Taxes based on income	13a.	
13b. Add: diff btwn federal K-1 and NJK-1 for nonunitary part.	13b.	
13c. Other additions - specify: _____	13c.	
13d. Total additions (Add lines 13a through 13c)	13d.	
14. Subtotal (Add lines 12 and 13d)	14. -10019827	
15a. Guaranteed payments to partners	15a.	
15b. Interest income from federal obligations	15b.	
15c. Interest income from NJ obligations	15c.	
15d. IRC section 179 expense	15d.	
15e. Subtract: diff btwn fed K-1 and NJK-1 for nonunitary part.	15e.	
15f. Other subtractions - specify: <u>STMT 1</u>	15f. 104497	
15g. Total subtractions (Add lines 15a through 15f)	15g. 104497	
16. Net partnership income (Subtract line 15g from line 14)	16. -10124324	
17. Net Nonoperational income (loss) (from Schedule O, Part I, line 16)	17.	
18. Nonunitary partnership income (loss) (see instructions)	18.	
19a. Total operational income (Subtract lines 17 and 18 from line 16)	19a. -10124324	
19b. Allocated operational income (Line 19a times allocation factor	0001310 (%) 19b.	-13263
20. Nonoperational income (loss) (see instructions)	20.	
21. Nonunitary partnership income (loss) (see instructions)	21.	
22. Partnership income (loss) (see instructions)	22. -10124324	-13263
23a. Guaranteed payments to partners	23a.	
23b. Guaranteed payments to partners - pension	23b.	
23c. Net guaranteed payment to partners (Subtract line 23b from line 23a)	23c.	
24. Net gain (loss) from disposition of assets as a result of a complete liquidation	24.	
25. Total Nonresident Noncorporate Partners Share of Tax (Line 1c, col. I of Directory)	25.	
26. Total Nonresident Corporate Partners Share of Tax (Line 1c, col. J of Directory)	26.	



043MP03240

NJ-1065 (2024)

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HOUSE SPIRITS DISTILLERY LLC

274652069

1019

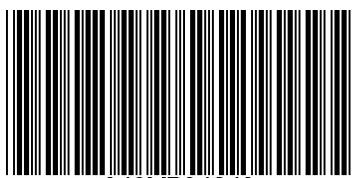
**Partnership Filing Fee**

1a. Number of Resident Partners	X \$150.00 =	1a.	.
1b. Number of Nonresident Partners with Physical Nexus to New Jersey	7 X \$150.00 =	1b.	1050 .
1c. Number of Nonresident Partners without Physical Nexus to New Jersey	X \$150.00 X 0001310 =	1c.	.
	Allocation Factor		
1d. Filing Fee (Add lines 1a - 1c, but do not enter more than \$250,000)		1d.	1050 .
2. Installment Payment		2.	525 .
3. Less: Pass-Through Bus. Alt. Inc. Tax Credit		3.	.
4. Less: Installment Payment from 2023		4.	525 .
5. Less: PART-200-T Payment		5.	.
6. Balance Due		6.	1050 .
7. Refund		7.	.

**Partners Directory** List all partners, including principal address. Add additional sheets as necessary.

Code	% owned by Partner	Final	SS Number or FEIN	Partner Name		
NP	06718		274651965	ASTORIA LLC		
				Partner Address		
65 SE WASHINGTON ST				PORLTAND		
				City		
97214	C.	D.	E.	F.	G.	State OR
H.	I.	J.	K.			
Code	% owned by Partner	Final	SS Number or FEIN	Partner Name		
NP	03281		813718161	LIQUOR INVESTMENT LLC		
				Partner Address		
801 MAIN AVENUE				NORWALK		
				City		
ZIP Code						State CT
06851	C.	D.	E.	F.	G.	
H.	I.	J.	K.			
Code	% owned by Partner	Final	SS Number or FEIN	Partner Name		
NR	00000		[REDACTED]	CHRISTIAN KROGSTAD		
				Partner Address		
[REDACTED]			[REDACTED]	[REDACTED]		
				City		
ZIP Code						State [REDACTED]
[REDACTED]	C.	D.	E.	F.	G.	
H.	I.	J.	K.			

1a. Total this page.	Col. I	0	Col. J	0	Col. K	0
1b. Total from additional pages attached.	Col. I	0	Col. J	0	Col. K	0
1c. Total Tax (add Lines 1a and 1b)	Col. I	0	Col. J	0	Col. K	0



043MP04240

NJ-1065 (2024)

PAGE 4

HOUSE SPIRITS DISTILLERY LLC

274652069

1019

**Partners Directory**

List all partners, including principal address. Add additional sheets as necessary.

Code	% owned by Partner	Final	SS Number or FEIN	Partner Name	
NR	00000		[REDACTED]	JOHN A TICE	
Partner Address				City	State
[REDACTED]				[REDACTED]	[REDACTED]
ZIP Code		C.	D.	E.	F.
[REDACTED]		C.	D.	E.	F.
H.		I.	J.	K.	
Code	% owned by Partner	Final	SS Number or FEIN	Partner Name	
NR	00000		[REDACTED]	BROOKE ARTHUR	
Partner Address				City	State
[REDACTED]				[REDACTED]	[REDACTED]
ZIP Code		C.	D.	E.	F.
[REDACTED]		C.	D.	E.	F.
H.		I.	J.	K.	
Code	% owned by Partner	Final	SS Number or FEIN	Partner Name	
NR	00000		[REDACTED]	CHRISTIAN KROGSTAD	
Partner Address				City	State
[REDACTED]				[REDACTED]	[REDACTED]
ZIP Code		C.	D.	E.	F.
[REDACTED]		C.	D.	E.	F.
H.		I.	J.	K.	
Code	% owned by Partner	Final	SS Number or FEIN	Partner Name	
NP	00000		813718161	LIQUOR INVESTMENT LLC PREFERRED INT	
Partner Address				City	State
801 MAIN AVENUE				NORWALK	CT
ZIP Code		C. -10124324	D. -13263	E.	F.
[REDACTED]		C. -10124324	D. -13263	E.	F.
H.		I.	J.	K.	
Total This Page.		Col. I	0	Col. J	0
			0	Col. K	0

**NJ-NR-A**

(10-24)

**New Jersey Gross Income Tax  
Business Allocation Schedule  
For Tax Years Beginning On and After January 1, 2023**

Use this schedule if business activities are carried on both inside and outside New Jersey or if business activities are carried on 100% outside New Jersey.

**For tax years beginning on and after January 1, 2023, services are sourced based on market sourcing, not cost of performance.**

**This form must be enclosed and filed with your New Jersey Income Tax return.**

Enter name, address, and Social Security/federal employer identification number as shown on Form NJ-1040NR, NJ-1041, or NJ-1065.	
Legal name of taxpayer	Social Security Number/Federal EIN
HOUSE SPIRITS DISTILLERY LLC	274652069
Trade name of business if different from legal name above	
Address (number and street or rural route)	
65 SE WASHINGTON ST	State ZIP Code
PORTLAND, OR 97214	

**Allocation Factor**

Receipts:	Amount (omit cents)
1. From sales of tangible personal property shipped to points within New Jersey .....	1. 5,726
2. From services, if the benefit of the service is received in New Jersey.....	2. 0
3. From rentals of property situated in New Jersey .....	3. 0
4. From royalties for the use in New Jersey of patents, copyrights, and trademarks .....	4. 0
5. All other business receipts earned in New Jersey .....	5. 0
6. Total New Jersey receipts (Total of lines 1 through 5). ....	6. 5,726
7. Total receipts from all sales, services, rentals, royalties, and other business transactions everywhere .....	7. 4,370,465
8. Allocation Factor (Divide line 6 by line 7) Carry the fraction to 6 decimal places. ....	8. .001310

NJ-1065	OTHER SUBTRACTIONS	STATEMENT 1
DESCRIPTION		AMOUNT
50% OF MEALS AND ENTERTAINMENT		104,497.
AMOUNT TO FORM NJ-1065, LINE 15G		104,497.

Client Copy

<sup>1</sup>**Schedule NJK-1**

(Form NJ-1065)

**State of New Jersey  
Partner's Share of Income**

For Calendar Year 2024, or Fiscal Year Beginning \_\_\_\_\_, 2024 and ending \_\_\_\_\_.

1019

2024

<b>Part I General Information</b>	
Partner's SS # or Federal EIN (Do not use EIN of a disregarded entity. See instr.) <b>27-4651965</b>	Partnership's Federal EIN <b>27-4652069</b>
Partner's Name <b>ASTORIA LLC</b>	Partnership's Name <b>HOUSE SPIRITS DISTILLERY LLC</b>
Street Address <b>65 SE WASHINGTON ST</b>	Partnership's Street Address <b>65 SE WASHINGTON ST</b>
City <b>PORTLAND</b> , State <b>OR</b> ZIP Code <b>97214</b>	City <b>PORTLAND</b> , State <b>OR</b> ZIP Code <b>97214</b>
What type of entity is partner? <b>NP</b> (see instructions) <b>Code</b> Date partner's interest in partnership began: <b>06/20/2011</b> Month Day Year <input type="checkbox"/> Final NJK-1 <input type="checkbox"/> Hedge Fund <input type="checkbox"/> Amended NJK-1 <input type="checkbox"/> Member of Composite Return <input type="checkbox"/> If the partner is a disregarded entity, check the box and enter the partner's: <hr/> Federal EIN _____ Name _____	Enter partner's percentage of: (i) Before Decrease or Termination      (ii) End of Year Profit Sharing <b>67.1828936 %</b> <b>67.1828936 %</b> Loss Sharing <b>67.1828936 %</b> <b>67.1828936 %</b> Capital Ownership <b>67.1829025 %</b> <b>67.1829025 %</b>

**Part II Income Information**

Income Classification	A. Total Distribution	NJ-1040 Filers Enter Amounts on Line Shown Below	B. New Jersey Source Amounts	NJ-1040NR Filers
1. Partnership Income (Loss)				
2. Net Guaranteed Payments				
3. Partner's 401(k) Contribution				
4. Distributive Share of Partnership Income (loss) (Line 1 plus line 2 minus line 3)		Line 21		Line 23
5. Pension		Line 20a		
6. Net Gain (Loss) From Disposition of Assets as a Result of a Complete Liquidation		Line 19		Line 19

**Part III Partner's Information**

1. Nonresident Partner's Share of NJ Tax .....	1.	Line 10b, Page 1, CBT-100 Line 8b, Page 1, CBT-100S Line 10, Page 1, CBT-100U Schedule T, NJ-CBT-1065 Line 52, NJ-1040NR Line 23, NJ-1080C Line 35a, NJ-1041
2. Partner's HEZ Deduction .....	2.	
3. Partner's Sheltered Workshop Tax Credit .....	3.	
4. Share of Pass-Through Business Alternative Income Tax .....	4.	

**Part IV Supplemental Information (Attach Schedule)**

This Form May be Reproduced

**4  
Schedule NJK-1****State of New Jersey  
Partner's Share of Income**

(Form NJ-1065)

For Calendar Year 2024, or Fiscal Year Beginning \_\_\_\_\_, 2024 and ending \_\_\_\_\_.

1019

2024

<b>Part I General Information</b>				
Partner's SS # or Federal EIN (Do not use EIN of a disregarded entity. See instr.) [REDACTED]		Partnership's Federal EIN <b>27-4652069</b>		
Partner's Name <b>CHRISTIAN KROGSTAD</b>		Partnership's Name <b>HOUSE SPIRITS DISTILLERY LLC</b>		
Street Address [REDACTED]		Partnership's Street Address <b>65 SE WASHINGTON ST</b>		
City [REDACTED]	State [REDACTED]	ZIP Code [REDACTED]	City <b>PORTLAND</b>	State [REDACTED]
ZIP Code [REDACTED]			ZIP Code <b>97214</b>	
What type of entity is partner? <b>NR</b> (see instructions) Code		Enter partner's percentage of: (i) Before Decrease or Termination      (ii) End of Year		
Date partner's interest in partnership began: <b>06/20/2011</b> Month Day Year		Profit Sharing	<b>0.0000000 %</b>	<b>0.0000000 %</b>
<input type="checkbox"/> Final NJK-1 <input type="checkbox"/> Hedge Fund		Loss Sharing	<b>0.0000000 %</b>	<b>0.0000000 %</b>
<input type="checkbox"/> Amended NJK-1 <input type="checkbox"/> Member of Composite Return		Capital Ownership	<b>0.0000000 %</b>	<b>0.0000000 %</b>
<input type="checkbox"/> If the partner is a disregarded entity, check the box and enter the partner's:				
Federal EIN		Name		
<b>Part II Income Information</b>				
Income Classification	A. Total Distribution	NJ-1040 Filers Enter Amounts on Line Shown Below	B. New Jersey Source Amounts	NJ-1040NR Filers
1. Partnership Income (Loss)				
2. Net Guaranteed Payments				
3. Partner's 401(k) Contribution				
4. Distributive Share of Partnership Income (loss) (Line 1 plus line 2 minus line 3)		Line 21		Line 23
5. Pension		Line 20a		
6. Net Gain (Loss) From Disposition of Assets as a Result of a Complete Liquidation		Line 19		Line 19
<b>Part III Partner's Information</b>				
1. Nonresident Partner's Share of NJ Tax .....	1.		Line 10b, Page 1, CBT-100 Line 8b, Page 1, CBT-100S Line 10, Page 1, CBT-100U Schedule T, NJ-CBT-1065 Line 52, NJ-1040NR Line 23, NJ-1080C Line 35a, NJ-1041	
2. Partner's HEZ Deduction .....	2.			
3. Partner's Sheltered Workshop Tax Credit .....	3.			
4. Share of Pass-Through Business Alternative Income Tax .....	4.			
<b>Part IV Supplemental Information (Attach Schedule)</b>				
<b>This Form May be Reproduced</b>				

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**Schedule NJK-1**

(Form NJ-1065)

**State of New Jersey  
Partner's Share of Income**

For Calendar Year 2024, or Fiscal Year Beginning \_\_\_\_\_, 2024 and ending \_\_\_\_\_.

1019

2024

<b>Part I General Information</b>				
Partner's SS # or Federal EIN (Do not use EIN of a disregarded entity. See instr.) [REDACTED]		Partnership's Federal EIN <b>27-4652069</b>		
Partner's Name <b>JOHN A TICE</b>		Partnership's Name <b>HOUSE SPIRITS DISTILLERY LLC</b>		
Street Address [REDACTED]		Partnership's Street Address <b>65 SE WASHINGTON ST</b>		
City [REDACTED]	State [REDACTED]	ZIP Code [REDACTED]	City <b>PORTLAND</b>	State [REDACTED]
ZIP Code [REDACTED]		ZIP Code <b>OR 97214</b>		
What type of entity is partner? <b>NR</b> (see instructions) Code		Enter partner's percentage of: (i) Before Decrease or Termination      (ii) End of Year		
Date partner's interest in partnership began: <b>06/20/2011</b> Month Day Year		Profit Sharing <b>0.0000000 %</b> 0.0000000 % Loss Sharing <b>0.0000000 %</b> 0.0000000 % Capital Ownership <b>0.0000000 %</b> 0.0000000 %		
<input type="checkbox"/> Final NJK-1 <input type="checkbox"/> Hedge Fund <input type="checkbox"/> Amended NJK-1 <input type="checkbox"/> Member of Composite Return <input type="checkbox"/> If the partner is a disregarded entity, check the box and enter the partner's: Federal EIN _____ Name _____				
<b>Part II Income Information</b>				
Income Classification	A. Total Distribution	NJ-1040 Filers Enter Amounts on Line Shown Below	B. New Jersey Source Amounts	NJ-1040NR Filers
1. Partnership Income (Loss)				
2. Net Guaranteed Payments				
3. Partner's 401(k) Contribution				
4. Distributive Share of Partnership Income (loss) (Line 1 plus line 2 minus line 3)		Line 21		Line 23
5. Pension		Line 20a		
6. Net Gain (Loss) From Disposition of Assets as a Result of a Complete Liquidation		Line 19		Line 19
<b>Part III Partner's Information</b>				
1. Nonresident Partner's Share of NJ Tax .....	1.		Line 10b, Page 1, CBT-100 Line 8b, Page 1, CBT-100S Line 10, Page 1, CBT-100U Schedule T, NJ-CBT-1065 Line 52, NJ-1040NR Line 23, NJ-1080C Line 35a, NJ-1041	
2. Partner's HEZ Deduction .....	2.			
3. Partner's Sheltered Workshop Tax Credit .....	3.			
4. Share of Pass-Through Business Alternative Income Tax .....	4.			
<b>Part IV Supplemental Information (Attach Schedule)</b>				
<b>This Form May be Reproduced</b>				

**Schedule NJK-1**

(Form NJ-1065)

**State of New Jersey  
Partner's Share of Income**

For Calendar Year 2024, or Fiscal Year Beginning \_\_\_\_\_, 2024 and ending \_\_\_\_\_.

1019

2024

<b>Part I General Information</b>				
Partner's SS # or Federal EIN (Do not use EIN of a disregarded entity. See instr.) [REDACTED]		Partnership's Federal EIN <b>27-4652069</b>		
Partner's Name <b>BROOKE ARTHUR</b>		Partnership's Name <b>HOUSE SPIRITS DISTILLERY LLC</b>		
Street Address [REDACTED]		Partnership's Street Address <b>65 SE WASHINGTON ST</b>		
City [REDACTED]	State [REDACTED]	ZIP Code [REDACTED]	City <b>PORTLAND</b>	State [REDACTED]
ZIP Code [REDACTED]			ZIP Code <b>OR 97214</b>	
What type of entity is partner? <b>NR</b> (see instructions) _____ Code _____		Enter partner's percentage of: (i) Before Decrease or Termination      (ii) End of Year Profit Sharing      0.0000000 %      0.0000000 % Loss Sharing      0.0000000 %      0.0000000 % Capital Ownership      0.0000000 %      0.0000000 %		
Date partner's interest in partnership began: <b>06/20/2011</b> Month Day Year				
<input type="checkbox"/> Final NJK-1 <input type="checkbox"/> Hedge Fund <input type="checkbox"/> Amended NJK-1 <input type="checkbox"/> Member of Composite Return				
<input type="checkbox"/> If the partner is a disregarded entity, check the box and enter the partner's: Federal EIN _____ Name _____				
<b>Part II Income Information</b>				
Income Classification	A. Total Distribution	NJ-1040 Filers Enter Amounts on Line Shown Below	B. New Jersey Source Amounts	NJ-1040NR Filers
1. Partnership Income (Loss)				
2. Net Guaranteed Payments				
3. Partner's 401(k) Contribution				
4. Distributive Share of Partnership Income (loss) (Line 1 plus line 2 minus line 3)		Line 21		Line 23
5. Pension		Line 20a		
6. Net Gain (Loss) From Disposition of Assets as a Result of a Complete Liquidation		Line 19		Line 19
<b>Part III Partner's Information</b>				
1. Nonresident Partner's Share of NJ Tax .....	1.		Line 10b, Page 1, CBT-100 Line 8b, Page 1, CBT-100S Line 10, Page 1, CBT-100U Schedule T, NJ-CBT-1065 Line 52, NJ-1040NR Line 23, NJ-1080C Line 35a, NJ-1041	
2. Partner's HEZ Deduction .....	2.			
3. Partner's Sheltered Workshop Tax Credit .....	3.			
4. Share of Pass-Through Business Alternative Income Tax .....	4.			
<b>Part IV Supplemental Information (Attach Schedule)</b>				
This Form May be Reproduced				

**Schedule NJK-1**

(Form NJ-1065)

**State of New Jersey  
Partner's Share of Income**

For Calendar Year 2024, or Fiscal Year Beginning \_\_\_\_\_, 2024 and ending \_\_\_\_\_.

1019

2024

<b>Part I General Information</b>				
Partner's SS # or Federal EIN (Do not use EIN of a disregarded entity. See instr.) [REDACTED]		Partnership's Federal EIN <b>27-4652069</b>		
Partner's Name <b>CHRISTIAN KROGSTAD</b>		Partnership's Name <b>HOUSE SPIRITS DISTILLERY LLC</b>		
Street Address [REDACTED]		Partnership's Street Address <b>65 SE WASHINGTON ST</b>		
City [REDACTED]	State [REDACTED]	ZIP Code [REDACTED]	City <b>PORTLAND</b>	State [REDACTED]
ZIP Code [REDACTED]			ZIP Code <b>OR 97214</b>	
What type of entity is partner? <b>NR</b> (see instructions) _____		Enter partner's percentage of: (i) Before Decrease or Termination      (ii) End of Year Profit Sharing      0.0000000 %      0.0000000 % Loss Sharing      0.0000000 %      0.0000000 % Capital Ownership      0.0000000 %      0.0000000 %		
Date partner's interest in partnership began: <b>06/20/2011</b> Month Day Year				
<input type="checkbox"/> Final NJK-1 <input type="checkbox"/> Hedge Fund <input type="checkbox"/> Amended NJK-1 <input type="checkbox"/> Member of Composite Return				
<input type="checkbox"/> If the partner is a disregarded entity, check the box and enter the partner's: Federal EIN _____ Name _____				
<b>Part II Income Information</b>				
Income Classification	A. Total Distribution	NJ-1040 Filers Enter Amounts on Line Shown Below	B. New Jersey Source Amounts	NJ-1040NR Filers
1. Partnership Income (Loss)				
2. Net Guaranteed Payments				
3. Partner's 401(k) Contribution				
4. Distributive Share of Partnership Income (loss) (Line 1 plus line 2 minus line 3)		Line 21		Line 23
5. Pension		Line 20a		
6. Net Gain (Loss) From Disposition of Assets as a Result of a Complete Liquidation		Line 19		Line 19
<b>Part III Partner's Information</b>				
1. Nonresident Partner's Share of NJ Tax .....	1.		Line 10b, Page 1, CBT-100 Line 8b, Page 1, CBT-100S Line 10, Page 1, CBT-100U Schedule T, NJ-CBT-1065 Line 52, NJ-1040NR Line 23, NJ-1080C Line 35a, NJ-1041	
2. Partner's HEZ Deduction .....	2.			
3. Partner's Sheltered Workshop Tax Credit .....	3.			
4. Share of Pass-Through Business Alternative Income Tax .....	4.			
<b>Part IV Supplemental Information (Attach Schedule)</b>				
<b>This Form May be Reproduced</b>				

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**Schedule NJK-1**

(Form NJ-1065)

**State of New Jersey  
Partner's Share of Income**

For Calendar Year 2024, or Fiscal Year Beginning \_\_\_\_\_, 2024 and ending \_\_\_\_\_.

1019

**2024**

<b>Part I General Information</b>													
Partner's SS # or Federal EIN (Do not use EIN of a disregarded entity. See instr.) <b>81-3718161</b>		Partnership's Federal EIN <b>27-4652069</b>											
Partner's Name <b>LIQUOR INVESTMENT LLC</b>		Partnership's Name <b>HOUSE SPIRITS DISTILLERY LLC</b>											
Street Address <b>801 MAIN AVENUE</b>		Partnership's Street Address <b>65 SE WASHINGTON ST</b>											
City <b>NORWALK, CT</b>	State <b>06851</b>	ZIP Code	City <b>PORTLAND, OR</b>	State <b>97214</b>									
What type of entity is partner? <b>NP</b> (see instructions)		Enter partner's percentage of: (i) Before Decrease or Termination      (ii) End of Year											
Date partner's interest in partnership began: <b>06/20/2011</b> Month Day Year		<table> <tr> <td>Profit Sharing</td> <td><b>32.8171064 %</b></td> <td><b>32.8171064 %</b></td> </tr> <tr> <td>Loss Sharing</td> <td><b>32.8171064 %</b></td> <td><b>32.8171064 %</b></td> </tr> <tr> <td>Capital Ownership</td> <td><b>32.8170975 %</b></td> <td><b>32.8170975 %</b></td> </tr> </table>			Profit Sharing	<b>32.8171064 %</b>	<b>32.8171064 %</b>	Loss Sharing	<b>32.8171064 %</b>	<b>32.8171064 %</b>	Capital Ownership	<b>32.8170975 %</b>	<b>32.8170975 %</b>
Profit Sharing	<b>32.8171064 %</b>	<b>32.8171064 %</b>											
Loss Sharing	<b>32.8171064 %</b>	<b>32.8171064 %</b>											
Capital Ownership	<b>32.8170975 %</b>	<b>32.8170975 %</b>											
<input type="checkbox"/> If the partner is a disregarded entity, check the box and enter the partner's: Federal EIN _____ Name _____													

**Part II Income Information**

Income Classification	A. Total Distribution	NJ-1040 Filers Enter Amounts on Line Shown Below	B. New Jersey Source Amounts	NJ-1040NR Filers
1. Partnership Income (Loss)				
2. Net Guaranteed Payments				
3. Partner's 401(k) Contribution				
4. Distributive Share of Partnership Income (loss) (Line 1 plus line 2 minus line 3)		Line 21		Line 23
5. Pension		Line 20a		
6. Net Gain (Loss) From Disposition of Assets as a Result of a Complete Liquidation		Line 19		Line 19

**Part III Partner's Information**

1. Nonresident Partner's Share of NJ Tax .....	1.	Line 10b, Page 1, CBT-100 Line 8b, Page 1, CBT-100S Line 10, Page 1, CBT-100U Schedule T, NJ-CBT-1065 Line 52, NJ-1040NR Line 23, NJ-1080C Line 35a, NJ-1041
2. Partner's HEZ Deduction .....	2.	
3. Partner's Sheltered Workshop Tax Credit .....	3.	
4. Share of Pass-Through Business Alternative Income Tax .....	4.	

**Part IV Supplemental Information (Attach Schedule)**

This Form May be Reproduced

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**Schedule NJK-1****State of New Jersey  
Partner's Share of Income**

1019

2024

(Form NJ-1065)

For Calendar Year 2024, or Fiscal Year Beginning \_\_\_\_\_, 2024 and ending \_\_\_\_\_.

<b>Part I General Information</b>					
Partner's SS # or Federal EIN (Do not use EIN of a disregarded entity. See instr.) <b>81-3718161</b>		Partnership's Federal EIN <b>27-4652069</b>			
Partner's Name <b>LIQUOR INVESTMENT LLC PREFERRED INTEREST</b>		Partnership's Name <b>HOUSE SPIRITS DISTILLERY LLC</b>			
Street Address <b>801 MAIN AVENUE</b>		Partnership's Street Address <b>65 SE WASHINGTON ST</b>			
City <b>NORWALK, CT</b>	State <b>06851</b>	ZIP Code	City <b>PORTLAND, OR</b>	State <b>97214</b>	
What type of entity is partner? <b>NP</b> (see instructions) Code		Enter partner's percentage of: (i) Before Decrease or Termination      (ii) End of Year			
Date partner's interest in partnership began: <b>06/20/2011</b> Month Day Year		Profit Sharing <b>0.0000000 %</b> 0.0000000 % Loss Sharing <b>0.0000000 %</b> 0.0000000 % Capital Ownership <b>0.0000000 %</b> 0.0000000 %			
<input type="checkbox"/> Final NJK-1 <input type="checkbox"/> Hedge Fund <input type="checkbox"/> Amended NJK-1 <input type="checkbox"/> Member of Composite Return <input type="checkbox"/> If the partner is a disregarded entity, check the box and enter the partner's: <hr/> Federal EIN _____ Name _____					
<b>Part II Income Information</b>					
Income Classification	A. Total Distribution	NJ-1040 Filers Enter Amounts on Line Shown Below	B. New Jersey Source Amounts	NJ-1040NR Filers	
1. Partnership Income (Loss)	<b>-10,124,324.</b>	Line 21	<b>-13,263.</b>	Line 23	
2. Net Guaranteed Payments					
3. Partner's 401(k) Contribution					
4. Distributive Share of Partnership Income (loss) (Line 1 plus line 2 minus line 3)	<b>-10,124,324.</b>				<b>-13,263.</b>
5. Pension			Line 20a		
6. Net Gain (Loss) From Disposition of Assets as a Result of a Complete Liquidation			Line 19		
<b>Part III Partner's Information</b>					
1. Nonresident Partner's Share of NJ Tax .....	1.		Line 10b, Page 1, CBT-100 Line 8b, Page 1, CBT-100S Line 10, Page 1, CBT-100U Schedule T, NJ-CBT-1065 Line 52, NJ-1040NR Line 23, NJ-1080C Line 35a, NJ-1041		
2. Partner's HEZ Deduction .....	2.				
3. Partner's Sheltered Workshop Tax Credit .....	3.				
4. Share of Pass-Through Business Alternative Income Tax .....	4.				
<b>Part IV Supplemental Information (Attach Schedule)</b>					
<b>This Form May be Reproduced</b>					

**2024 Form OR-65**Page 1 of 3, 150-101-065  
(Rev. 07-02-24, ver. 01)

Oregon Department of Revenue



00692401011019

Office use only
Date received

**Oregon Partnership Income Return**

Submit original form - do not submit photocopy.

Enter dates if fiscal or short year	<b>Beginning:</b> Mo Day Year	<b>Ending:</b> Mo Day Year	<input type="checkbox"/> Amended return
-------------------------------------	-------------------------------	----------------------------	---

 Short-year return

Type or print clearly and answer all the questions below.

Partnership name <b>HOUSE SPIRITS DISTILLERY LLC</b>	Federal employer identification number (FEIN) <b>27-4652069</b>
---	--

Doing business as (DBA) or assumed business name (ABN) **only** if different from legal name

Partnership mailing address <b>65 SE WASHINGTON ST</b>	Partnership phone <b>(503) 235-3174</b>	
City <b>PORTLAND</b>	State <b>OR</b> ZIP code <b>97214</b>	Date activities started in Oregon <b>06/20/2011</b>
First name of partner who has the partnership books <b>ARTURO</b>	Initial <b>LITWAK</b>	Partner contact phone <b>(503) 235-3174</b>
Partner mailing address [REDACTED]	City [REDACTED]	State [REDACTED] ZIP code [REDACTED]

**Type of entity:**

Partnership       Limited partnership       Limited liability company       Limited liability partnership

**Check all applicable boxes:**

<input type="checkbox"/> (a) Final return	<input type="checkbox"/> (b) Initial return	<input type="checkbox"/> (c) Amended due to federal audit or adjustments
<input type="checkbox"/> (d) Name change _____	Mo Day Year	<input type="checkbox"/> (e) Accounting period change
<input type="checkbox"/> (f) Extension filed - extension due date: _____		<input type="checkbox"/> (g) Form OR-24
<input type="checkbox"/> (h) You have federal Form 8886, a REIT, or a RIC		

**Yes****1. Doing business in Oregon.**A. Did the partnership do business in Oregon during the year? ..... 1A. **2. Requirement to file Oregon partnership return.**A. Does the partnership have income or loss derived from sources in Oregon? ..... 2A. B. Does the partnership have Oregon resident partners? ..... 2B. **3. Partnership minimum tax.**A. **Tax liability.** Did you answer **yes** to question 1 and question 2A and/or 2B?If **yes**, enter \$150; if no, enter 0 (see instructions) ..... 3A. \$ **150.00**B. **Payments.** Enter prepayments already made ..... 3B. \$C. **Tax due.** If line 3A is more than line 3B, you have tax to pay. Line 3A minus line 3B ..... 3C. \$ **150.00**D. **Refund.** If line 3B is more than line 3A, you have a refund. Line 3B minus line 3A ..... 3D. \$**4. Partner information.**A. Did the partners' profit/loss sharing percentages change during the year? ..... 4A. B. Were the Oregon modifications divided according to each partner's profit sharing percentage? ..... 4B.



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**2024 Form OR-65**Page 2 of 3, 150-101-065  
(Rev. 07-02-24, ver. 01)

Oregon Department of Revenue

**4. Partner information. (Continued)****Yes**

- C. Does the partnership have corporate partners? ..... 4C.
- D. Enter the number of federal Schedules K-1 issued to all partners: ..... Total 4D. 7  
..... Oregon residents 4D. 4  
..... Nonresidents 4D. 3
- E. If there are nonresident partners, enter how many partners were included on a Form OR-OC to report this income: ..... 4E. 0

**5. Prior year returns and federal audits.**

- A. Was a 2023 Oregon partnership return filed? ..... 5A.

If not, why?: \_\_\_\_\_

- B. Was an amended federal return filed for a prior year? ..... 5B.

If yes, what tax year(s) were changed? \_\_\_\_\_

- C. Did a federal audit or adjustment change a prior year or the current year tax return? ..... 5C.

If yes, what tax year(s) were changed? \_\_\_\_\_

- D. Did the partnership make an opt-out election under Internal Revenue Code (IRC) Section 6221(b) for tax year 2024? ..... 5D.

If "No," complete the following information (see instructions).

**Federal partnership representative contact information**

First name <b>THOMAS</b>	Initial	Last name <b>MOONEY</b>	Contact phone <b>(503) 235-3174</b>
Entity name <b>ASTORIA LLC</b>			Contact phone <b>(503) 235-3174</b>

**6. Business inside and outside of Oregon.**

- A. Did the partnership have business activity both inside and outside of Oregon during the year? ..... 6A.
- If you answered yes, use the Oregon apportionment percentage from Schedule OR-AP to figure Oregon source income. Include the schedule with your return.

**7. Other taxing authorities.**

- A. Do partnership employees perform services in the TriMet Transit District? ..... 7A.
- B. Do any partners have self-employment income from the partnership in the TriMet Transit District? ..... 7B.
- C. Do partnership employees perform services in the Lane Transit District? ..... 7C.
- D. Do any partners have self-employment income from the partnership in the Lane Transit District? ..... 7D.
- If you answered **yes** to 7B and/or 7D, then the individual partners must file Form OR-TM and/or Form OR-LTD or the partnership may elect to file on the partners' behalf.

**2024 Form OR-65**Page 3 of 3, 150-101-065  
(Rev. 07-02-24, ver. 01)

Oregon Department of Revenue



**Schedule I - Oregon modifications to federal partnership income and credits passed through to partners.** List the name, numeric code, and amount for each addition, subtraction, and credit (see instructions). Include schedules to explain and compute the modifications and credits.

**Note:** A partner's share of each modification or credit must be reported to the partner on their federal Schedule K-1, Schedule OR-K-1 or equivalent. Generally, a partner's share of each modification or credit is figured using the partner's profit/loss sharing percentage.

<b>Additions</b> - Items not included in federal partnership income which are taxable to Oregon.		<b>Code</b>	<b>Amount</b>
8.		8a.	\$
9.		9a.	\$
10.		10a.	\$
11.		11a.	\$

<b>Subtractions</b> - Items included in federal partnership income that are not taxable to Oregon.		<b>Code</b>	<b>Amount</b>
12. <b>ADJUSTMENT FOR TIPS CREDIT</b>		12a. 323	12b. \$ 2,957.00
13.		13a.	13b. \$
14.		14a.	14b. \$
15.		15a.	15b. \$

<b>Credits</b> - Oregon tax credits earned by the partnership that can be passed through to the partners.		<b>Code</b>	<b>Amount</b>
16.		16a.	16b. \$
17.		17a.	17b. \$
18.		18a.	18b. \$
19.		19a.	19b. \$

Under penalty of false swearing, I declare the information in this return and any attachments is true, correct, and complete.

Sign here ➡ X	General partner or LLC member signature	Paid preparer signature <b>X</b>	Paid preparer license number <b>14689</b>
Date		Date	Phone <b>(503) 252-8449</b>
General partner or LLC member printed name <b>THOMAS MOONEY</b>		Paid preparer printed name <b>KARLY TELL</b>	
General partner or LLC member title <b>CEO</b>		Paid preparer address <b>345 NE 102ND AVE.</b>	
	City <b>PORTLAND</b>	State <b>OR</b>	ZIP code <b>97220-4108</b>

**Make your payment**

- Online payments:** You may make payments online at [www.oregon.gov/dor](http://www.oregon.gov/dor).
- Mailing your payment:** We accept checks, money orders, and cashier's checks made payable to the Oregon Department of Revenue. On the payment, write your daytime phone number, FEIN, and "2024 Oregon Form OR-65." Send your payment in the same envelope as your return. Don't mail cash. Don't use Form OR-65-V if sending a payment with your return.

You can mail the Form OR-65 and any required enclosures to:

**Oregon Department of Revenue**  
PO Box 14555  
Salem OR 97309-0940

**Include a complete copy of the 2024 federal partnership return** and required schedules as indicated in the instructions.

# 2024 Schedule OR-AP

## Apportionment of Income for Corporations and Partnerships

Oregon Department of Revenue

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Page 1 of 4 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

---

Taxpayer legal name (as shown on your Oregon return)

**HOUSE SPIRITS DISTILLERY LLC**

Federal employer identification number (FEIN)

**27-4652069**

Describe the nature and provide the location(s) of your Oregon business activities:

Client Copy

### **Part 1 - Apportionment information**

#### **Property/real estate income and interest factor**

*(Don't enter an amount less than zero)*

##### **Oregon**

- |   |     |
|---|-----|
| 1a. Inventories .....   | 1a. |
| 2a. Buildings and other depreciable assets .....                                  | 2a. |
| 3a. Land .....  | 3a. |
| 4a. Other assets .....  | 4a. |
| 5a. Minus: Construction in progress .....   | 5a. |
| 6a. Rented property (capitalize at 8 times the rental rate paid) .....            | 6a. |
| 7a. Net income from real property (insurance only) .....                          | 7a. |
| 8a. Interest received on loans secured by real property<br>(insurance only) ..... | 8a. |
| 9a. <b>Total</b> property or real estate income and interest (Oregon) .....       | 9a. |

*Continued on next page*



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**2024 Schedule OR-AP**

Oregon Department of Revenue

Page 2 of 4 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

**Everywhere**

- 1b. Inventories ..... 1b.
- 2b. Buildings and other depreciable assets ..... 2b.
- 3b. Land ..... 3b.
- 4b. Other assets ..... 4b.
- 5b. Minus: Construction in progress ..... 5b.
- 6b. Rented property (capitalize at 8 times the rental rate paid) ..... 6b.
- 7b. Net income from real property (insurance only) ..... 7b.
- 8b. Interest received on loans secured by real property  
(insurance only) ..... 8b.
- 9b. **Total** property or real estate income and interest (Everywhere) ..... 9b.

**Payroll factor (wage and commission)****Oregon**

- 10a. Compensation of officers ..... 10a.
- 11a. Other wages, salaries, and commissions ..... 11a.
- 12a. **Total** wages and compensation (Oregon) ..... 12a.

**Everywhere**

- 10b. Compensation of officers ..... 10b.
- 11b. Other wages, salaries, and commissions ..... 11b.
- 12b. **Total** wages and compensation (Everywhere) ..... 12b.

*Continued on next page*

**2024 Schedule OR-AP**

Oregon Department of Revenue

Page 3 of 4 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

**Sales factor****Oregon**

13. Shipped from outside Oregon .....	13.	0.00
14. Shipped from inside Oregon .....	14.	3,509,751.00
15. Shipped from Oregon to the United States government .....	15.	
16. Shipped from Oregon to purchasers where corporation isn't taxable .....	16.	
17. Partnership sales (from Schedule OR-PI) .....	17.	
18. Other business receipts .....	18.	
19. Direct premiums (insurance only) .....	19.	
20. Annuity considerations (insurance only) .....	20.	
21. Finance and service charge (insurance only) .....	21.	
22a. Total sales (Oregon) .....	22a.	3,509,751.00

**Everywhere**

22b. Total sales (Everywhere) .....	22b.	4,370,465.00
23. Oregon apportionment percentage (See Instructions) (Enter the amount from the worksheet) (Round to four decimal places) .....	23.	80.3061 %

Continued on next page



**2024 Schedule OR-AP**

Oregon Department of Revenue

Page 4 of 4 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

**Part 2 - Taxable income computation**

1. Income .....	1.	-10,019,827.00
2. Subtract: Net nonapportionable income included in line 1. <b>Include schedule</b> .....	2.	
3. Subtract: Gains from prior year installment sales included in line 1. <b>Include schedule</b> .....	3.	
4. Total net income subject to apportionment .....	4.	-10,019,827.00
5. Oregon apportionment percentage (from part 1, line 23) (Round to four decimal places) .....	5.	80.3061 %
6. Income apportioned to Oregon (line 4 times line 5) .....	6.	-8,046,532.00
7. Add: Net nonapportionable income allocated entirely to Oregon. <b>Include schedule</b> .....	7.	
8. Add: Gain from prior year installment sales apportioned to Oregon. <b>Include schedule</b> .....	8.	
9. Total of lines 6, 7, and 8 .....	9.	-8,046,532.00
10a. Oregon apportioned net loss from prior years. <b>Include schedule</b> ...	10a.	
10b. Net capital loss from other years. See instructions. <b>Include schedule</b> .....	10b.	
11. <b>Total loss</b> (line 10a plus line 10b) .....	11.	
12. <b>Oregon taxable income</b> (line 9 minus line 11) .....	12.	-8,046,532.00

**You must include this schedule with your Oregon corporation or insurance tax return.**

**2024 Schedule OR-K-1**Page 1 of 1, 150-101-002  
(Rev. 08-28-24, ver. 01)

Oregon Department of Revenue



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Office use only

**Distributive Share of Income, Deductions, Credits, etc.**

For owners of pass-through entities

	Beginning	Ending
<input type="checkbox"/> Final OR-K-1 <input type="checkbox"/> Amended OR-K-1	For calendar year 2024 or fiscal year	<b>01/01/2024</b> <b>12/31/2024</b>

**Part I - Pass-through entity (PTE) information**

Federal employer identification number	PTE name	Business code number
27-4652069	HOUSE SPIRITS DISTILLERY LLC	722410
Address	City	State ZIP code
65 SE WASHINGTON ST	PORLAND	OR 97214

**Part II - Owner information**

Social Security number	Owner's first name	Initial	Last name
[REDACTED]	CHRISTIAN		KROGSTAD
Address			
<input type="checkbox"/> General partner or LLC member manager	<input type="checkbox"/> Shareholder	[REDACTED]	[REDACTED]
<input checked="" type="checkbox"/> Limited partner or other LLC member	<input type="checkbox"/> Beneficiary	[REDACTED]	[REDACTED]
Oregon resident? If no, state of legal residence	Check the appropriate box		
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Form OR-OC	<input type="checkbox"/> Form OR-19	<input type="checkbox"/> Form OR-19-AF <input type="checkbox"/> Not required

Oregon resident? If no, state of legal residence	Check the appropriate box	Owner's share of profit & loss/stock ownership
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Form OR-OC <input type="checkbox"/> Form OR-19 <input type="checkbox"/> Form OR-19-AF <input type="checkbox"/> Not required	Beginning %    End %

**Part III - Distributive share items**

Apportionment percentage	80.3061%	(a) Federal column	(b) Oregon column
--------------------------	----------	-----------------------	----------------------

**Income (losses)**

- 1. Ordinary business income (loss) .....
- 2. Net rental real estate income (loss) .....
- 3. Other net rental income (loss) .....
- 4. Guaranteed payments to partners .....
- 5. Interest income .....
- 6. Ordinary/qualified dividends .....
- 7. Royalties .....
- 8. Net short-term capital gain (loss) .....
- 9. Net long-term capital gain (loss) .....
- 10. Net section 1231 gain (loss) .....
- 11. Other income (loss) (include schedule) .....

**Adjustments**

- 12. IRC section 179 expense .....
- 13. Other adjustments (include schedule) .....

**Oregon additions**

- 14. Interest on state and local government bonds .....
- 15. Other additions (include schedule) .....

**Oregon subtractions**

- 16. U.S. government interest .....
- 17. Depreciation .....
- 18. Other subtractions (include schedule) .....

**Oregon credits**

- 19. Credits (include schedule) .....

**Payments**

- 20. PTE owner payment from Form OR-19 .....
- 21. Tax paid on Form OR-OC filed on owner's behalf .....

**2024 Schedule OR-K-1**Page 1 of 1, 150-101-002  
(Rev. 08-28-24, ver. 01)

Oregon Department of Revenue



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**Distributive Share of Income, Deductions, Credits, etc.**

For owners of pass-through entities

	Beginning	Ending
<input type="checkbox"/> Final OR-K-1 <input type="checkbox"/> Amended OR-K-1	For calendar year 2024 or fiscal year	<b>01/01/2024</b> <b>12/31/2024</b>

**Part I - Pass-through entity (PTE) information**

Federal employer identification number	PTE name	Business code number
27-4652069	HOUSE SPIRITS DISTILLERY LLC	722410
Address	City	State ZIP code
65 SE WASHINGTON ST	PORLAND	OR 97214

**Part II - Owner information**

Social Security number	Owner's first name	Initial	Last name
[REDACTED]	JOHN	A	TICE
Address			
<input type="checkbox"/> General partner or LLC member manager		<input type="checkbox"/> Shareholder	
<input checked="" type="checkbox"/> Limited partner or other LLC member		<input type="checkbox"/> Beneficiary	
Oregon resident? If no, state of legal residence	Check the appropriate box		
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Form OR-OC	<input type="checkbox"/> Form OR-19	<input type="checkbox"/> Form OR-19-AF
Owner's share of profit & loss/stock ownership			
Beginning		%	End

**Part III - Distributive share items**

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12. IRC section 179 expense .....
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**Oregon additions**

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19. Credits (include schedule) .....

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**2024 Schedule OR-K-1**Page 1 of 1, 150-101-002  
(Rev. 08-28-24, ver. 01)

Oregon Department of Revenue



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**Distributive Share of Income, Deductions, Credits, etc.**

For owners of pass-through entities

<input type="checkbox"/> Final OR-K-1	<input type="checkbox"/> Amended OR-K-1	Beginning	Ending
		For calendar year 2024 or fiscal year	<b>01/01/2024</b> <b>12/31/2024</b>

**Part I - Pass-through entity (PTE) information**

Federal employer identification number <b>27-4652069</b>	PTE name <b>HOUSE SPIRITS DISTILLERY LLC</b>	Business code number <b>722410</b>
Address <b>65 SE WASHINGTON ST</b>	City <b>PORTLAND</b>	State <b>OR</b>
		ZIP code <b>97214</b>

**Part II - Owner information**

Social Security number [REDACTED]	Owner's first name <b>BROOKE</b>	Initial <b>A</b>	Last name <b>ARTHUR</b>
<input type="checkbox"/> General partner or LLC member manager		<input type="checkbox"/> Shareholder	Address [REDACTED]
<input checked="" type="checkbox"/> Limited partner or other LLC member		<input type="checkbox"/> Beneficiary	City [REDACTED]   State [REDACTED]   ZIP code [REDACTED]

Oregon resident? If no, state of legal residence <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>CA</b>	Check the appropriate box <input type="checkbox"/> Form OR-OC <input type="checkbox"/> Form OR-19 <input type="checkbox"/> Form OR-19-AF <input checked="" type="checkbox"/> Not required	Owner's share of profit & loss/stock ownership Beginning %    End %
---	--	--

**Part III - Distributive share items**

Apportionment percentage	<b>80.3061%</b>	(a) Federal column	(b) Oregon column
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1. Ordinary business income (loss) .....
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**Adjustments**

12. IRC section 179 expense .....
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**Oregon additions**

14. Interest on state and local government bonds .....
15. Other additions (include schedule) .....

**Oregon subtractions**

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**Oregon credits**

19. Credits (include schedule) .....

**Payments**

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**2024 Schedule OR-K-1**Page 1 of 1, 150-101-002  
(Rev. 08-28-24, ver. 01)

Oregon Department of Revenue



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Office use only

**Distributive Share of Income, Deductions, Credits, etc.**

For owners of pass-through entities

	Beginning	Ending
<input type="checkbox"/> Final OR-K-1 <input type="checkbox"/> Amended OR-K-1	For calendar year 2024 or fiscal year	<b>01/01/2024</b> <b>12/31/2024</b>

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**Part II - Owner information**

Social Security number	Owner's first name	Initial	Last name
[REDACTED]	CHRISTIAN		KROGSTAD
Address			
<input type="checkbox"/> General partner or LLC member manager	<input type="checkbox"/> Shareholder	[REDACTED]	[REDACTED]
<input checked="" type="checkbox"/> Limited partner or other LLC member	<input type="checkbox"/> Beneficiary	[REDACTED]	[REDACTED]
Oregon resident? If no, state of legal residence	Check the appropriate box		
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**Part III - Distributive share items**

Apportionment percentage	80.3061%	(a) Federal column	(b) Oregon column
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- 1. Ordinary business income (loss) .....
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**Adjustments**

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**Oregon credits**

- 19. Credits (include schedule) .....

**Payments**

- 20. PTE owner payment from Form OR-19 .....
- 21. Tax paid on Form OR-OC filed on owner's behalf .....

For informational purposes only do not submit.

<b>OREGON SCHEDULE K-1 EQUIVALENT</b>	<b>Partner's Information</b> <b>For Calendar Year 2024, or Fiscal Year</b> , and Ending		<b>2024</b>																																				
Partner's Name, Address and ZIP Code <b>LIQUOR INVESTMENT LLC</b> <b>801 MAIN AVENUE</b> <b>NORWALK</b>		Partner's Identifying Number <b>81-3718161</b> Partner's Percentage of Stock Ownership <b>32.8171</b> Partnership Identification Number <b>27-4652069</b>  Resident <input type="checkbox"/> Nonresident <input checked="" type="checkbox"/> Business code number ..... <b>722410</b>																																					
Partnership Name, Address and ZIP Code <b>HOUSE SPIRITS DISTILLERY LLC</b> <b>65 SE WASHINGTON ST</b> <b>PORTLAND</b>		<b>CT 06851</b> <b>OR 97214</b>																																					
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PTE Oregon apportionment percentage <b>80.31%</b>																																							
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21 Tax paid on Form OC filed on owner's behalf .....																																							

**For informational purposes only do not submit.**

<b>OREGON SCHEDULE K-1 EQUIVALENT</b>  <b>Beginning</b>	<b>Partner's Information</b> <b>For Calendar Year 2024, or Fiscal Year</b> <b>, and Ending</b>	<b>2024</b>
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Partner's Name, Address and ZIP Code <b>LIQUOR INVESTMENT LLC PREFERRE</b> <b>801 MAIN AVENUE</b> <b>NORWALK</b> <b>CT 06851</b>	Partner's Identifying Number <b>81-3718161</b> Partner's Percentage of Stock Ownership  Partnership Identification Number <b>27-4652069</b>  Resident <input type="checkbox"/> Nonresident <input checked="" type="checkbox"/> Business code number ..... <b>722410</b>
Partnership Name, Address and ZIP Code <b>HOUSE SPIRITS DISTILLERY LLC</b> <b>65 SE WASHINGTON ST</b> <b>PORLAND</b> <b>OR 97214</b>	

#### Distributive share items

PTE Oregon apportionment percentage 80.31%

(a)	(b)
Federal column	Oregon column
<b>-10,019,827.00</b>	<b>-8,046,532.00</b>

#### Adjustments

12 IRC section 179 expense .....	11,142.00	8,948.00
13 Other adjustments (attach schedule) <b>STMT</b>		

#### Oregon additions

14 Interest on state & local gov't bonds .....		
15 Other additions (attach schedule)		

#### Oregon subtractions

16 U.S. government interest .....		
17 Depreciation .....		
18 Other subtractions (attach schedule) <b>STMT</b>	2,957.00	2,375.00

#### Oregon credits

19 Credits (attach schedule) .....		
20 PTE owner payment from Form OR-19 .....		

21 Tax paid on Form OC filed on owner's behalf .....		
22 Other .....		

**For informational purposes only do not submit.**

---

SCHEDULE OR-K-1OTHER SUBTRACTIONS

---

DESCRIPTION	FEDERAL AMOUNT	OREGON AMOUNT
ADJUSTMENT FOR TIPS CREDIT	2,957.	2,375.
TOTAL TO SCHEDULE OR-K-1, PART III, LINE 18	2,957.	2,375.

---

SCHEDULE OR-K-1OTHER ADJUSTMENTS

---

DESCRIPTION	FEDERAL AMOUNT	OREGON AMOUNT
CASH CONTRIBUTIONS (60%)	11,142.	8,948.
TOTAL TO SCHEDULE OR-K-1, PART III, LINE 13	11,142.	8,948.

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SCHEDULE OR-K-1FOOTNOTES

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THIS BUSINESS WAS SUBJECT TO THE METRO SUPPORTIVE HOUSING SERVICES BUSINESS INCOME TAX FILING REQUIREMENT. AN APPORTIONMENT PERCENTAGE OF 80.31% WAS USED.

**Estimated payments worksheet**

Line 1. Oregon commercial activity after exclusions .....	1.	<u>2,931,788.00</u>
Line 2. <b>Expenses.</b> (greater of cost inputs or labor costs) .....	2.	<u>3,304,014.00</u>
Line 3. Subtraction percentage .....	3.	0.35
Line 4. <b>Cost subtraction.</b> Multiply line 2 by line 3 .....	4.	<u>1,156,405.00</u>
Line 5. <b>Taxable commercial activity.</b> Subtract line 4 from line 1 .....	5.	<u>1,775,383.00</u>
Line 6. Commercial activity threshold .....	6.	\$1,000,000
Line 7. <b>Taxable commercial activity in excess of \$1 million threshold.</b> Subtract line 6 from line 5 .....	7.	<u>775,383.00</u>
Line 8. Tax rate .....	8.	0.0057
Line 9. <b>Gross corporate activity tax.</b> Multiply line 7 by line 8 .....	9.	<u>4,420.00</u>
Line 10. Base tax .....	10.	\$250
Line 11. <b>Annual corporate activity tax.</b> Add line 9 to line 10 .....	11.	<u>4,670.00</u>
Line 12. <b>Estimated payment amount.</b> Divide line 11 by the number of estimated payments .....	12.	<u>1,200.00</u>

# 2024 Form OR-CAT

## Oregon Corporate Activity Tax Return

Oregon Department of Revenue

Page 1 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Fiscal year beginning (MM/DD/YYYY)

Fiscal year ending (MM/DD/YYYY)



See instructions for checkboxes.

Extension     Amended

New name     New address     Accounting period change

Short-year returns

Date beginning (MM/DD/YYYY)

Date ending (MM/DD/YYYY)

Legal name of designated Corporate Activity Tax (CAT) entity (sole proprietor - complete the next line)

**HOUSE SPIRITS DISTILLERY LLC**

First name (if sole proprietorship)

Initial

Last name

Federal employer identification number (FEIN)    Social Security number (SSN)

**27-4652069** Deceased

Doing business as (DBA)

Current address

**65 SE WASHINGTON ST**

City

State    ZIP code

**PORLTAND**

Country (if other than the U.S.)

**OR            97214**

Contact phone

**503-235-3174**

Contact first name

Initial

Contact last name

Email

**2024 Form OR-CAT**

Oregon Department of Revenue

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Page 2 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

---

A. Incorporated in (state) Incorporated on (date) (MM/DD/YYYY)

**DE**

B. State of commercial domicile

**OR**

C. Business activity code D. Tax entity type E. Legal entity type

722410

LP

LP

- F.  Consolidated federal return  Entities included in consolidated federal return, but not in Oregon return
- Combined Oregon return  Entities included in combined Oregon return, but not in federal return
- Elect to file as modified unitary group

G. Name of parent corporation, if different than designated CAT entity (if applicable)

FEIN of parent corporation, if different than designated CAT entity (if applicable)

H. Number of affiliates included in this return (You must include Schedule OR-AF-CAT if this is a combined return)

I. If first return, indicate:  New business  Successor to previous business

Previous business name

FEIN

J. If final return, indicate:  Withdrawn  Dissolved  Merged or reorganized

Merged or reorganized business name

FEIN

K.  Financial institution L.  Insurer M.  Farming operation

473902 09-04-24



20532401021019

**2024 Form OR-CAT**

Oregon Department of Revenue

Page 3 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

1. Oregon commercial activity plus exclusions .....	1.	3 , 593 , 229 . 00
2. Total exclusions from commercial activity (must attach schedule OR-EXC-CAT) .....	2.	661 , 441 . 00
3. Oregon commercial activity, line 1 minus line 2 .....	3.	2 , 931 , 788 . 00
<input type="checkbox"/> Substitute method (see instructions).		
4. Cost inputs .....	4.	1 , 624 , 249 . 00
5. Labor costs (not to exceed \$500,000 for any single employee) .....	5.	4 , 747 , 146 . 00
6. Multiply either line 4 or line 5, whichever is greater, by 35 percent and round the product to the nearest whole dollar .....	6.	1 , 661 , 501 . 00
7. Apportionment percentage of subtraction (see instructions). Include an attachment showing calculations. ....	7.	69 . 6000 %
<input type="checkbox"/> Alternative apportionment request included (see instructions).		
8. Multiply line 6 by line 7. This is your CAT subtraction .....	8.	1 , 156 , 405 . 00
9. Commercial activity after subtraction, line 3 minus line 8 .....	9.	1 , 775 , 383 . 00
10. Subcontractor exclusion (see instructions) .....	10.	
11. Taxable Oregon commercial activity, line 9 minus line 10 .....	11.	1 , 775 , 383 . 00
12. \$1 million threshold .....	12.	1 , 000 , 000 . 00
13. Taxable Oregon commercial activity in excess of \$1 million threshold .....	13.	775 , 383 . 00
14. Multiply line 13 by 0.57 percent. Round to the nearest whole dollar .....	14.	4 , 420 . 00
15. Base tax .....	15.	250 . 00



**2024 Form OR-CAT**

Oregon Department of Revenue

Page 4 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

16. Total CAT (line 14 plus line 15). If the amount on line 11 is less than line 12 enter 0 .....	16.	4 , 670 . 00
17. 2024 Estimated CAT payments and other prepayments from Schedule OR-ES-CAT line 7. Include payments made with extension 17.		6 , 337 . 00
18. <b>Tax due.</b> Is line 16 more than line 17? If so, line 16 minus line 17 ... 18.		
19. <b>Overpayment.</b> Is line 16 less than line 17? If so, line 17 minus line 16 ..... 19.		1 , 667 . 00
20. Penalty due with this return (see instructions) .....	20.	
21. <b>Total due.</b> Line 18 plus line 20 .....	21.	
22. <b>Refund available.</b> Line 19 minus line 20 .....	22.	1 , 667 . 00
23. Amount of refund you want applied to your estimated tax account ... 23.		1 , 667 . 00
24. <b>Net refund.</b> Line 22 minus line 23 .....	24.	



**2024 Form OR-CAT**

Oregon Department of Revenue

Page 5 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

**Schedule OR-ES-CAT - Estimated Tax Payments and Other Prepayments****Quarter 1**

Legal name of payer, if an entity

If individual, name of payer

Initial      Last name

Payer's FEIN

Payer's SSN

Date paid (MM/DD/YYYY)

04/15/2024

1. Amount paid ..... 1. 1,390.00

**Quarter 2**

Legal name of payer, if an entity

If individual, name of payer

Initial      Last name

Payer's FEIN

Payer's SSN

Date paid (MM/DD/YYYY)

07/26/2024

2. Amount paid ..... 2. 1,390.00

**Quarter 3**

Legal name of payer, if an entity

If individual, name of payer

Initial      Last name

Payer's FEIN

Payer's SSN

Date paid (MM/DD/YYYY)

10/25/2024

3. Amount paid ..... 3. 1,390.00

473905 09-04-24

150-106-003  
(Rev. 05-03-24, ver. 01)



20532401051019

**2024 Form OR-CAT**

Oregon Department of Revenue

Page 6 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

**Schedule OR-ES-CAT - Estimated Tax Payments and Other Prepayments****Quarter 4**

Legal name of payer, if an entity

If individual, name of payer

Initial      Last name

Payer's FEIN

Payer's SSN

Date paid (MM/DD/YYYY)

01/30/2025

4. Amount paid ..... 4. 1,390.00

5. Overpayment of another year's tax applied as a credit against this  
year's tax ..... 5. 777.00

Payer's FEIN

Payer's SSN

6. Payments made with extension or other prepayments for this tax year ..... 6.

Legal name of payer, if an entity

If individual, name of payer

Initial      Last name

Payer's FEIN

Payer's SSN

Date paid (MM/DD/YYYY)

7. Total prepayments (carry to line 17 on page 4) ..... 7. 6,337.00



## 2024 Form OR-CAT

Oregon Department of Revenue

Page 7 of 7 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

**Under penalty of false swearing, I declare that the information in this return and any enclosures is true, correct, and complete.**

Signature of taxpayer or officer

X

Date (MM/DD/YYYY)

First name of officer

Initial

Last name of officer

THOMAS

MOONEY

Title of officer

CEO

Signature of preparer other than taxpayer

X

Date (MM/DD/YYYY)

Phone

License number of preparer

14689

First name of preparer

Initial

Last name of preparer

KARLY

TELL

Address of preparer

345 NE 102ND AVE.

City

State

ZIP code

PORLAND

OR

97220-4108

# 2024 Schedule OR-EXC-CAT

## Exclusions From Commercial Activity

Oregon Department of Revenue

Page 1 of 1 • Use UPPERCASE letters. • Use blue or black ink. • Print actual size (100%). • Don't submit photocopies or use staples.

Legal name of designated Corporate Activity Tax (CAT) entity (sole proprietor - complete the next line)

**HOUSE SPIRITS DISTILLERY LLC**

First name (if sole proprietorship)

Initial

Last name

Federal employer identification number (FEIN)

Social Security number (SSN)

**27-4652069**

Use this form to report exclusions from commercial activity on your Oregon Corporate Activity Tax Return. Use codes from Appendix A from the 2024 Form OR-CAT instructions. If you have more items than will fit on a single schedule, provide the codes and amounts on additional schedules and add the total to your tax return. Include all the schedules with your return.

You must include this schedule with your Oregon Corporate Activity Tax Return if you are claiming any exclusions from commercial activity.

### Exclusions from commercial activity

	Code	Amount
1.	718	2. <b>661,441.00</b>
3.		4.
5.		6.
7.		8.
9.		10.
11.		12.
13.		14.
15.		16.
17.		18.
	Total	<b>661,441.00</b>

Enter total on Form OR-CAT, line 2



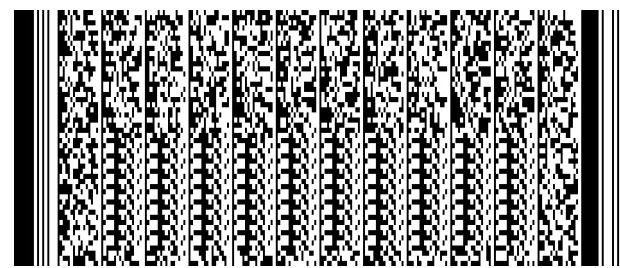
**Form P-2024****Business Tax Return for Partnerships**

Multnomah County Business Income Tax

City of Portland Business License Tax

Due Date: 15th day of 4th month after taxable year end

(Calendar Year Filers: April 15, 2025)

File online at [Pro.Portland.gov](http://Pro.Portland.gov)

Tax Year

From: 01/01/24 to 12/31/24

Official Use Only

Account #  
BZT - 0268359680FEIN  
27-4652069NAICS  
722410

Name

**HOUSE SPIRITS DISTILLERY LLC**

Mailing Address <u>65 SE WASHINGTON ST</u>	<input type="checkbox"/> Check if changed	City <u>PORTLAND</u>	State/Prov <u>OR</u>	ZIP Code <u>97214</u>
---	---	-------------------------	-------------------------	--------------------------

Initial Return (attach registration)     Final Return (attach explanation)     Amended Return     Extension Filed

**Part I - Sales and Exemption**

1. Multnomah County sales .....	1	<u>3,509,751.</u>
2. Total sales from all sources in all locations .....	2	<u>4,370,465.</u>
3. Multnomah County apportionment percentage (line 1 ÷ line 2) (Cannot be more than 1.0) .....	3	<u>.803061</u>
4. City of Portland sales .....	4	<u>3,509,751.</u>
5. Total sales reported on line 2 (if different see instructions) .....	5	<u>4,370,465.</u>
6. City of Portland apportionment percentage (line 4 ÷ line 5) (Cannot be more than 1.0) .....	6	<u>.803061</u>

**Annual Exemption Request:** (see instructions)

Multnomah County Reason: \_\_\_\_\_  
 City of Portland Reason: \_\_\_\_\_

**Part II - Net Income**

Attach Federal Form 1065 &amp; Form 8825, if applicable.

7. Ordinary net income or (loss) .....	7	<u>-10,019,827.</u>
8. Taxes based on or measured by net income add-back .....	8	<u>200.</u>
9. Owner's compensation add-back .....	9	<u></u>
(# GPs: _____, # LPs w/ comp paid: _____, Total paid to LPs: _____)		
10. Schedule K (lines 2-3, 5-13) and Oregon modifications on Form 65 .....	10	<u>-14,099.</u>
11. Adjusted net income (sum of line 7 through line 10) .....	11	<u>-10,033,726.</u>

**Part III - Multnomah County Business Income Tax**

<input type="checkbox"/> Actual PTI modification election (see instructions)	12	<u></u>
12. Multnomah County modifications (see instructions) .....	13	<u>-10,033,726.</u>
13. Multnomah County net business income (sum of line 11 and line 12) .....	14	<u></u>
14. Owner's compensation deduction (see instructions) .....	15	<u>-10,033,726.</u>
15. Multnomah County subject net income (sum of line 13 and line 14) .....	16	<u>-8,057,694.</u>
16. Multnomah County apportioned net income (line 15 x line 3) .....	17	<u></u>
17. Add-back of non-business income or loss allocated to Multnomah County (see instructions) .....	18	<u>-8,057,694.</u>
18. Total business income taxable to Multnomah County (sum of line 16 and line 17) .....	19	<u></u>
19. Net operating loss deduction (max 75% of line 18) .....		

**Part III - Multnomah County Business Income Tax (continued)**

20. Income subject to tax (sum of line 18 and line 19) .....	20	- 8 , 057 , 694 .
21. Multnomah County business income tax (line 20 x tax rate of 2%) <b>Minimum \$100</b> .....	21	100 .

**Part IV - City of Portland Business License Tax**

22. City of Portland modifications (see instructions) .....	22	
23. City of Portland net business income (sum of line 11 and line 22) .....	23	- 10 , 033 , 726 .
24. Owner's compensation deduction (see instructions) .....	24	
25. City of Portland subject net income (sum of line 23 and line 24) .....	25	- 10 , 033 , 726 .
26. City of Portland apportioned net income (line 25 x line 6) .....	26	- 8 , 057 , 694 .
27. Add-back of non-business income or loss allocated to City of Portland (see instructions) .....	27	
28. Total business income taxable to City of Portland (sum of line 26 and line 27) .....	28	- 8 , 057 , 694 .
29. Net operating loss deduction (max 75% of line 28) .....	29	
30. Income subject to tax (sum of line 28 and line 29) .....	30	- 8 , 057 , 694 .
31. City of Portland business license tax (line 30 x tax rate of 2.6%) <b>Minimum \$100</b> .....	31	100 .
32. Downtown Business Incentive (DBI) credit (see instructions) .....	32	
33. Heavy Vehicle Use tax (HVT) (attach HVT Schedule) .....	33	
34. Residential Rental Registration (RRR) fee (attach City Schedule R) .....	34	
35. Total of City of Portland taxes and fees (sum of line 31 through line 34) .....	35	100 .

**Part V - Tax Due / Refund**

36. Total business taxes and fees (sum of line 21 and line 35) .....	36	200 .
37. Late payment or late filing penalty .....	37	
38. Underpayment penalty .....	38	
39. Interest .....	39	
40. Quarterly estimated payments and other prepayments .....	40	
41. Business Retention credit .....	41	
42. If the sum of lines 36-41 is negative, this is the amount you overpaid .....	42	
43. Enter the amount from line 42 you want (the selection is irrevocable):		
a. Refunded to you (for direct deposit of your refund, file your tax return online at Pro.Portland.gov) .....	43a	
b. Applied as an estimated payment to the next open tax year .....	43b	
44. If the sum of lines 36-41 is positive, this is the amount you owe .....	44	200 .

**Part VI - Signature**

The undersigned declares that the information given on this report is true. The undersigned is authorized to act as a representative of the filer. Filers of incomplete returns may be subject to civil penalties of up to \$500. By claiming the DBI credit, the undersigned agrees to a waiver of the statute of limitations for any year where the credit is claimed, per administrative rule. This waiver will only apply to the DBI credit and will not apply to other tax assessments or refunds.

Signature of Taxfiler \_\_\_\_\_ Date \_\_\_\_\_

Taxfiler Email \_\_\_\_\_ Taxfiler Phone Number 503-235-3174

Signature of Preparer \_\_\_\_\_ Date \_\_\_\_\_

Preparer's Name KARLY TELL Preparer's License Number 14689

**Mail completed tax return (with supporting tax pages and payment, if applicable) to:**

Revenue Division, 111 SW Columbia St. Suite 600, Portland, OR 97201-5840

Phone (503) 823-5157 | FAX (503) 823-5192 | TDD (503) 823-6868

MUL P-2024	OTHER MODIFICATIONS	STATEMENT 4
DESCRIPTION		AMOUNT
ADJUSTMENT FOR TIPS CREDIT CHARITABLE CONTRIBUTIONS		-2,957. -11,142.
TOTAL TO P-2024, LINE 10		-14,099.

Client Copy

FORM 1065	TAX EXPENSE	STATEMENT	5
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DESCRIPTION	AMOUNT
LESS FORM 8846 CREDIT	-2,957.
PROPERTY TAX	32,289.
TOTAL TO FORM 1065, LINE 14	29,332.

FORM 1065	OTHER DEDUCTIONS	STATEMENT	6
-----------	------------------	-----------	---

DESCRIPTION	AMOUNT
ADVERTISING	2,218,919.
AMORTIZATION EXPENSE	170,732.
AUTO	21,856.
BANK FEES	90,936.
DUES & SUBSCRIPTIONS	138,613.
EXCESS PRODUCTION COSTS	894,589.
INSURANCE	283,627.
INSURANCE-EMPLOYEES	107,690.
INVENTORY WRITE OFF	41,145.
LICENSES & FEES	88,822.
MEALS	104,497.
MISC	32,337.
PAYROLL TAXES	288,182.
POSTAGE & DELIVERY	257,074.
PROFESSIONAL FEES	2,906,956.
PROMOTION	4,956.
SUPPLIES	188,340.
TELEPHONE	31,874.
TRAVEL	196,084.
UTILITIES	17,473.
WORKERS COMP	87,069.
TOTAL TO FORM 1065, LINE 21	8,171,771.

FORM 1065

TRADE OR BUSINESS DEPRECIATION

STATEMENT 7

DESCRIPTION	REPORTED ELSEWHERE	REPORTED ON PAGE 1
DEPRECIATION - TRADE OR BUSINESS		68,654.
DEPRECIATION - COST OF GOODS SOLD	425,972.	
TOTAL TO FORM 1065, PAGE 1, LINES 16B AND 16C	425,972.	68,654.

SCHEDULE K

CHARITABLE CONTRIBUTIONS

STATEMENT 8

DESCRIPTION	TYPE	AMOUNT
CASH	CASH (60%)	11,142.
TOTALS TO SCHEDULE K, LINE 13A		11,142.

SCHEDULE K

OTHER CREDITS

STATEMENT 9

DESCRIPTION	AMOUNT
CREDIT FOR EMPLOYER SOCIAL SECURITY AND MEDICARE TAXES	2,957.
TOTAL TO SCHEDULE K, LINE 15F	2,957.

SCHEDULE K

NONDEDUCTIBLE EXPENSE

STATEMENT 10

DESCRIPTION	AMOUNT
EXCLUDED MEALS AND ENTERTAINMENT EXPENSES	104,497.
TAX DEDUCTION ADJUSTMENT FOR FORM 8846	2,957.
TOTAL TO SCHEDULE K, LINE 18C	107,454.

SCHEDULE K	OTHER ITEMS	STATEMENT	11
DESCRIPTION			AMOUNT
AGGREGATE BUSINESS ACTIVITY GROSS INCOME OR GAIN			2,746,216.
AGGREGATE BUSINESS ACTIVITY DEDUCTIONS			12,766,043.
SECTION 199A - ORDINARY INCOME (LOSS)			-10,019,827.
SECTION 199A W-2 WAGES			4,977,679.
SECTION 199A UNADJUSTED BASIS OF ASSETS			8,236,501.
BUSINESS INTEREST EXPENSE			4,669.
SCHEDULE L	OTHER CURRENT ASSETS	STATEMENT	12
DESCRIPTION			BEGINNING OF TAX YEAR
PREPAIDS			482,037.
TOTAL TO SCHEDULE L, LINE 6			482,037.
			END OF TAX YEAR
			459,517.
			459,517.
SCHEDULE L	OTHER ASSETS	STATEMENT	13
DESCRIPTION			BEGINNING OF TAX YEAR
RIGHT-OF-USE ASSETS			0.
TOTAL TO SCHEDULE L, LINE 13			0.
			END OF TAX YEAR
			3,943,840.
			3,943,840.
SCHEDULE L	OTHER CURRENT LIABILITIES	STATEMENT	14
DESCRIPTION			BEGINNING OF TAX YEAR
ACCRUED LIABILITIES			482,161.
CREDIT CARDS			78,894.
LEASE LIABILITIES CURRENT PORTION			0.
PAYROLL LIABILITIES			750,795.
TOTAL TO SCHEDULE L, LINE 17			1,311,850.
			END OF TAX YEAR
			198,823.
			39,043.
			1,318,741.
			337,708.
			1,894,315.

SCHEDULE L	OTHER LIABILITIES	STATEMENT	15
DESCRIPTION		BEGINNING OF TAX YEAR	END OF TAX YEAR
LEASE LIABILITIES, LESS CURRENT PORTION		0.	2,635,616.
TOTAL TO SCHEDULE L, LINE 20		0.	2,635,616.

Client Copy

FORM 1065	PARTNERS' CAPITAL ACCOUNT SUMMARY			STATEMENT	16
PARTNER NUMBER	BEGINNING CAPITAL	CAPITAL CONTRIBUTED	SCHEDULE M-2 LNS 3, 4 & 7	WITH- DRAWALS	ENDING CAPITAL
1	0.		0.		0.
4	0.		0.		0.
5	0.		0.		0.
6	0.		0.		0.
7	-701,272.		0.		-701,272.
8	0.		0.		0.
9	25,671,662.	9,300,000.	-10,138,423.		24,833,239.
TOTAL	24,970,390.	9,300,000.	-10,138,423.		24,131,967.

SCHEDULE M-2	OTHER DECREASES	STATEMENT 17
DESCRIPTION		AMOUNT
NONDEDUCTIBLE EXPENSES		107,454.
TOTAL TO SCHEDULE M-2, LINE 7		107,454.

Client Copy

**2024 Form METBIT-65**

**Metro Supportive Housing Services**  
**Business Income Tax**  
**Return for Partnerships**

Due Date: 15th day of 4th month after taxable year end  
 (Calendar Year Filers: April 15, 2025)

File online at [Pro.Portland.gov](http://Pro.Portland.gov)

Tax Year  
 From: 01/01/24 to 12/31/24

Official Use Only

Account #  
 SHB- 0000000000

FEIN  
27-4652069

NAICS  
722410

Name

**HOUSE SPIRITS DISTILLERY LLC**

Mailing Address <b>65 SE WASHINGTON ST</b>	<input type="checkbox"/> Check if changed	City <b>PORTLAND</b>	State/Prov <b>OR</b>	ZIP Code <b>97214</b>
---	---	-------------------------	-------------------------	--------------------------

Initial Return

Final Return (attach explanation)

Amended Return

Extension Filed

**Part I - Sales and Apportionment**

1. Metro sales .....	1	<b>3 , 509 , 751 .</b>
2. Total sales .....	2	<b>4 , 370 , 465 .</b>
3. Apportionment percentage (line 1 - line 2) (Cannot be more than 1.0) .....	3	<b>.803061</b>

**Part II - Metro Business Income Tax**

Attach required federal and Oregon tax pages. See instructions.

<input type="checkbox"/> Actual PTI modification election (see instructions)	4	<b>-10 , 019 , 827 .</b>
4. Ordinary income or (loss) from Form 1065 .....	5	
5. Add-back of deductions not allowed .....	6	<b>-14 , 099 .</b>
6. Schedule K (lines 2-3, 5-13) and Oregon modifications from Form 65 .....	7	( )
7. Non-business income or loss subtraction (see instructions) .....	8	<b>-10 , 033 , 926 .</b>
8. Subject net income (sum of line 4 through line 7) .....	9	<b>-8 , 057 , 855 .</b>
9. Metro appointment net income (line 8 x line 3) .....	10	
10. Add-back of non-business income or loss allocated to Metro (see instructions) .....	11	<b>-8 , 057 , 855 .</b>
11. Total business income taxable to Metro (sum of line 9 and line 10) .....	12	( )
12. Net operating loss deduction (max 75% of line 11) .....	13	
13. Income subject to tax (sum of line 11 and line 12) .....	14	<b>100 .</b>
14. Metro business income tax (line 13 x 1%) <b>Minimum \$100</b> .....	15	( )
15. Prepayments .....	16	
16. Penalty .....	17	
17. Interest .....	18	<b>100 .</b>
18. Balance due or (overpayment) .....		

**Part III - Tax Due / Refund**

19. If the amount on line 18 is negative, this is the amount you overpaid ..... 19 ( )  
 Enter the amount from line 19 you want (the selection is irrevocable):  
 a. Refunded to you (for direct deposit of your refund, file your tax return online at Pro.Portland.gov) ..... 19a  
 b. Applied as an estimated payment to the next open tax year ..... 19b

20. If the amount on line 18 is positive, this is the amount you owe ..... 20 100.

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**Part IV - Signature**

The undersigned declares that the information given on this report is true. The undersigned is authorized to act as a representative of the filer. Filers of incomplete returns may be subject to civil penalties of up to \$500.

*Client Copy*

Signature of Taxfiler \_\_\_\_\_ Date \_\_\_\_\_  
 Taxfiler Email \_\_\_\_\_ Taxfiler Phone Number 503-235-3174

Signature of Preparer \_\_\_\_\_ Date \_\_\_\_\_  
 Preparer's Name KARLY TELL Preparer's License Number 14689

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**Mailing Instructions****If a payment is included,** send to:

Revenue Division - Metro SHS Tax  
 PO Box 9250  
 Portland, OR 97207-9250

Make check payable to Metro SHS Tax

**If a payment is not included,** send to:

Processing - Metro SHS Tax  
 111 SW Columbia St., Suite 600  
 Portland, OR 97201-5840

Phone (503) 823-5157

FAX (503) 823-5192

TDD (503) 823-6868